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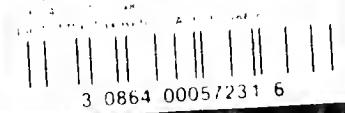
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Impact of the
1986 Tax Reform Act of
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Policy Economics Group

IMPACT OF THE
TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS

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Submitted by

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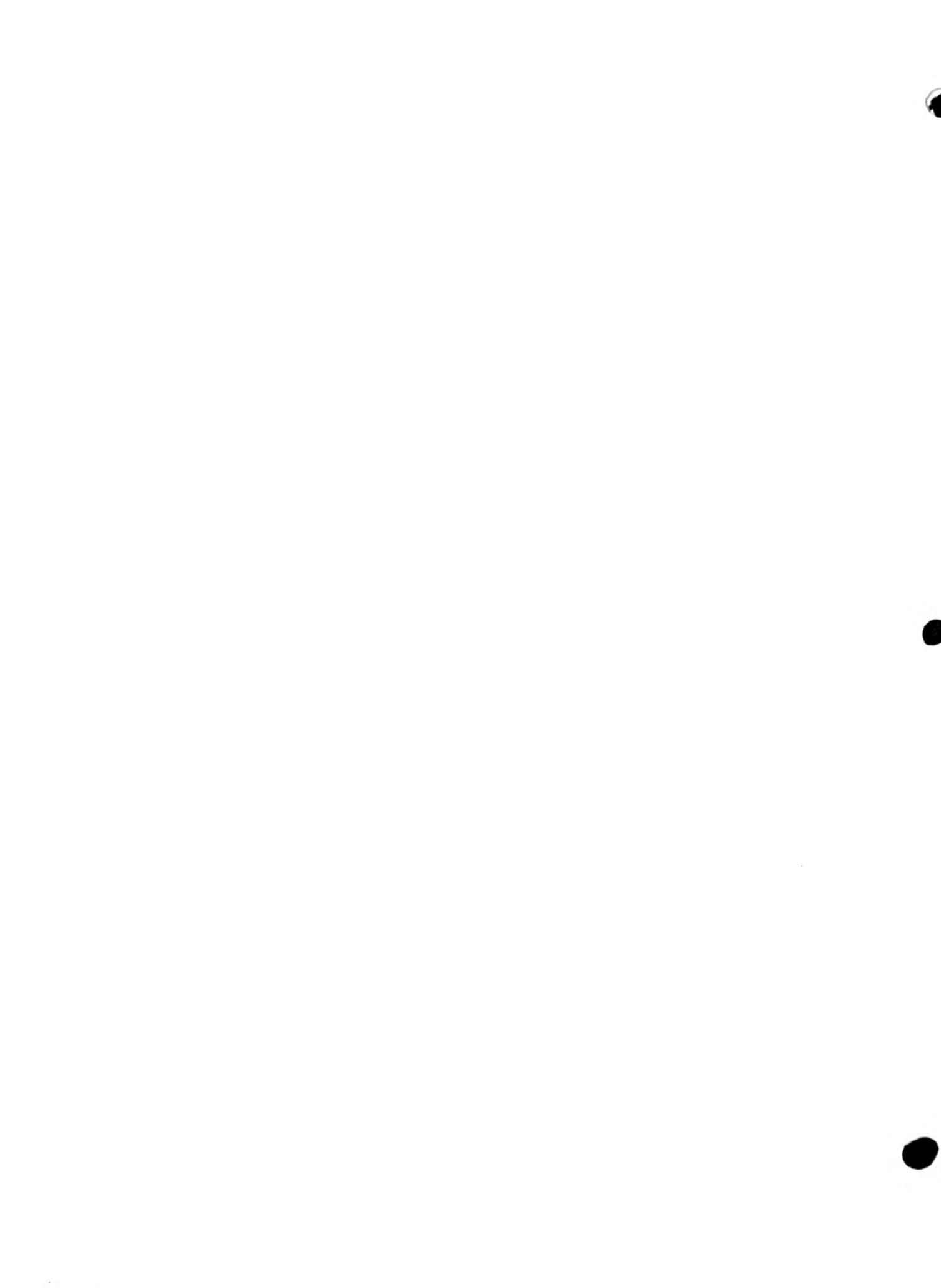
Submitted to

the Revenue Oversight Committee of the
Montana State Legislature

February 9, 1987

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INTRODUCTION

This report presents an assessment of the change in the federal and state tax liabilities of Montana residents that will result from the changes in federal personal income tax law contained in the Tax Reform Act of 1986.

The Tax Reform Act of 1986 represents a comprehensive restructuring of the federal individual income tax system. The new tax law will enlarge the tax base by eliminating or reducing a number of deductions and tax shelters, will increase the value of exemptions and standard deductions available to most taxpayers, and will reduce tax rates. Under the new tax law, there will be only two nominal tax rates, 15 percent and 28 percent.

This report is divided into three volumes. This first volume provides a description of the analysis undertaken and a summary of the results of that analysis. Appendix A presents the detailed results of the computer model simulations of changes in federal tax liability due to each major provision of the Tax Reform Act for Montana residents. Appendix B presents the detailed results of the computer model simulations of changes in Montana state tax liability that would automatically result from the federal tax changes.

This summary analysis is divided into six sections. The first section summarizes the methodology used by Policy Economics to develop the data base and model used for the analysis presented in this report. Section two compares the impact of the tax reform provisions covered in this report to the impact of the Tax Reform Act as a whole. Section three is a summary description of each of the major provisions of the new law analyzed in this report. The fourth section contains a description of the simulated behavioral changes expected from taxpayers in response to the tax law changes. The fifth section summarizes the results of the Policy

Economics' computer model simulations of federal income tax liabilities for Montana residents. The final section discusses the simulation results of changes in the Montana state personal income tax that are expected as a result of the federal tax law changes.

Appendix A and B of this report present the detailed computer simulation results of the analysis. Appendix A presents the federal tax liability results for Montana residents. Results are presented for 1987, 1988, and 1989, for the tax law as implemented in each of those years. Appendix B presents the corresponding state tax analysis for Montana residents, based on the assumption that Montana tax law remains unchanged. The same three years are covered.

In each part of Appendix A and B two tables are presented for each provision of the tax act. The first table shows the impact of that provision on tax liabilities. This table shows the effect of the provision on adjusted gross income, taxable income, and tax liability for each of nine income classes. The second table identifies, for each income class, the number of returns affected by that provision and the associated change in tax liability. This table disaggregates these results between taxpayers who do and do not itemize. This second table is omitted for any provisions that do not result in a change in tax liability.

All results are shown for a "Plan X" and a "Plan Y". Plan X shows the tax data for the base against which the effects of the specific provision being analyzed are measured. This base is current law for the first provision in the analysis (elimination of the dividend exclusion); the base is current law plus the effect of the first provision for measuring the effect of the second provision; and so forth, so that the effect of each provision is measured relative to the combined effect of all preceding provisions.



METHODOLOGY

The analysis presented in this report is based on computer simulation, of federal and state tax liability for Montana residents generated by Policy Economics' federal and state personal income tax model and data base.

The Policy Economics federal tax model is similar to the models that the Group's professionals helped develop for the Department of the Treasury and the U.S. Joint Committee on Taxation (JCT). In addition, the Policy Economics model has detailed state tax calculators that allow determination of tax liabilities, both under current law and given changes in either federal or state tax law. The Group's data base is similar to the one used by the Treasury and JCT, but has been enhanced with additional public use computer files and is therefore larger than the data base used by the Treasury.

The basic structure of the Policy Economics data base is derived from a statistical merger of a sample of Federal income tax returns and the Current Population Survey of the U.S. Census Bureau. The statistical procedures used in creating this data base were the same as those used by Policy Economics to assist in the preparation of the personal income tax data base currently used by the U.S. Department of the Treasury.

The tax return data are from the 1981 Statistics of Income (SOI) file that is generated annually by the Internal Revenue Service and were extrapolated to future year levels. This data file contains approximately 140,000 actual tax returns and is the data file that the U.S. Treasury Department has used as the primary data source for Treasury and Joint Tax Committee tax analyses. The returns in the file are a stratified, random sample

from all returns, and each return has a statistical weight indicating the number of returns it represents in the U.S. population.

Data from the 1983 Current Population Survey that were merged with the tax data are from a sample of approximately 70,000 records. These data include demographic information, nontax filer information, and information on nontaxable income sources not found on the Statistics of Income file. Like the tax data described above, the data in this large sample were statistically weighted to represent the entire U.S. population.

To merge these two large data files, a linear programming model was developed that matched the records on the files on the basis of comparable information found on both files. Such information includes income, marital status, family size, homeownership, and other items. The merging of these two files produces a significantly enhanced file that combines the income and tax information from the Statistics of Income data with the demographic characteristics and information on nontax filers and nontaxable income sources from the Current Population Survey. The combined file includes over 500 items of information for each record.

In addition to the merge of the Statistics of Income and Current Population Survey data, the Policy Economics tax data base has been further expanded by adding information on income sources, expenditures, and asset holdings not available in either of these data bases.

The records in the file are classified by the state of residence. This classification allows for splitting of the national data base into individual state data bases for use in the analysis of federal-state tax relationships.



The Montana data bases used in this analysis were created by extrapolating the initial data base to future years using the Group's proprietary software. This software assures that the extrapolation of the data base is consistent with the forecasted values of key economic aggregates in the state, such as levels of income by each major source of income, and the level of employment.

COVERAGE OF THE POLICY ECONOMICS GROUP'S ESTIMATES PRESENTED IN THIS REPORT

The Tax Reform Act of 1986 represents a comprehensive restructuring of the federal tax system. The individual income tax model simulations made using the Policy Economics Group's tax model estimate the tax liability impact of those provisions that can be captured by use of microsimulation techniques.

As Table 1 below indicates, the revenue losing provisions included in the Policy Economics model simulations cover 97.6 percent of the total estimated revenue losses resulting from the individual income tax provisions in the new tax law.

The coverage is somewhat less great for revenue gaining provisions in the Policy Economics simulations, with 77 percent of the total estimated revenue gains covered by these simulations. Provisions not included in the simulations include business tax provisions that are not candidates for microsimulation modeling, complex retirement accounting changes, repeal of income averaging, and compliance provisions.

Table 1

**Coverage of the Policy Economics
Model Estimates
1987 - 1991**

(in billions of dollars)

	<u>Dollar Amount of Revenue Changes: 1987 to 1991</u>	<u>Percent of Total</u>
Provisions Yielding a Revenue Loss:		
Included in simulation	\$ -379.1	97.6%
Not included	- 9.4	2.4
Total	<u>\$ -388.6</u>	<u>100.0%</u>
Provisions Yielding a Revenue Gain:		
Included in simulation	\$ +205.9	77.2%
Not included:		
Retirement provisions	+18.9	7.1
Compliance and tax administration provisions	+9.0	3.4
Income averaging	+8.5	3.2
Limitation on deductions for meals, travel and entertainment expenses	+5.3	2.0
Accounting provisions	+5.2	2.0
Other provisions	<u>+13.9</u>	<u>5.2</u>
Total	<u>\$ +266.7</u>	<u>100%</u>

Note: Estimates of coverage based on Joint Committee on Taxation estimates of H.R. 3838 for the five-year period 1987 to 1991.

DESCRIPTION OF THE TAX REFORM ACT OF 1986

This section describes each of the major individual income tax provisions of the Tax Reform Act of 1986 that is included in the Policy Economics Group's model simulations. The provisions are discussed in the order in which they are estimated in the model simulations. Generally, provisions are effective January 1, 1987. Exceptions to this date are highlighted where appropriate.

1. Repeal Dividend Income Exclusion

Under current law, the first \$100 of dividends received by an individual, or the first \$200 for a couple filing jointly, is not included in adjusted gross income.

The Tax Reform Act of 1986 repeals this exclusion.

2. Taxation of Unemployment Compensation

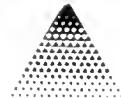
Under current law, unemployment benefits are free of tax if the sum of adjusted gross income and benefits is less than a base amount. This base amount is \$12,000 for single taxpayers and \$18,000 for taxpayers filing jointly. If the sum is greater than the base amount, then either the taxpayer's income from unemployment compensation or one-half of the excess of gross income over the base amount, whichever is lower, is included in adjusted gross income.

Under the Tax Reform Act of 1986, all unemployment compensation will be included in adjusted gross income.

3. Elimination of the Two-Earner Marriage Deduction

Under current law, married couples who file a joint tax return can deduct from income the lesser of \$3,000 or ten percent of the earned income of the spouse with the lower income. The purpose is to moderate the "marriage penalty", where two individuals would pay more tax if married and filing jointly than if single and filing separately.

The Tax Reform Act of 1986 will eliminate the two-earner deduction.



4. Restrict the Individual Retirement Account (IRA) Deduction

Under current law, the maximum amount that may be deducted for contributions to an individual retirement account is limited to the lesser of \$2,000 per person (or \$2,250 per couple if a nonemployed spousal IRA is involved), or 100 percent of earned income that can be included in the individual's gross income.

Under the Tax Reform Act of 1986, present-law deductions for IRA's will be retained for returns not participating in an employer-sponsored retirement plan. IRA deductions will also be available in full to filers participating in such employer-sponsored retirement plans if the taxpayer's adjusted gross income is below a specified amount (\$40,000 for a joint return and \$25,000 for an unmarried individual). The amount of the deduction will be phased out for these taxpayers as incomes rise, at a 20 percent rate. The deduction will be eliminated when AGI reaches \$50,000 for a joint return or \$35,000 for an unmarried individual. Earnings on IRAs will continue to be tax deferred as under current law, even if the contributions to the IRA are not deductible, so long as the annual contributions are within the maximum dollar limitations.

5. Change Depreciation Provisions

Current law utilizes the Accelerated Cost Recovery System (ACRS).

Under the Tax Reform Act of 1986, the ACRS classes are re-defined using the ADR midpoints, and two new classes of 7 and 20 years are added. The method for depreciation is 200 percent declining balance, except for the 15-year and 20-year classes, which use 150 percent declining balance, and structures, which use

the straight line method over 27.5 and 31.5 year lives. Automobiles and light trucks, which are currently in the 3-year ACRS class, are moved to the 5-year class and new ADR midpoints are assigned to several asset types.

6. Limit Passive Losses

Under current law, losses from passive investment or business activities may be used to offset income from other sources.

The Tax Reform Act of 1986 will allow a maximum of \$25,000 in real estate losses to be used to offset other income. Losses from any other passive activities will not be allowed to offset income from other sources. Passive losses may be used to offset passive income. Losses suspended by the passive loss provisions may be carried forward.

It is expected that activities that generate passive losses will, in part, be acquired by corporations and that corporate taxes would be correspondingly reduced. This corporate offset, however, is not shown in these simulations, which analyze only individual income taxes.

The passive loss limitation is phased in over five years with disallowance percentages of 35 percent in 1987, 60 percent in 1988, 80 percent in 1989, 90 percent in 1990, and 100 percent after 1990.

7. Changes to the Employee Business and Moving Expenses Deduction and Miscellaneous Itemized Deductions

Certain employee business and moving expenses can currently be deducted "above-the-line", i.e., by non-itemizers as well as itemizers. Other employee business expenses can be deducted only by itemizers as "miscellaneous itemized deductions".



Under the Tax Reform Act of 1986, employee business expenses will be grouped with miscellaneous itemized deductions as a "below-the-line" itemized deduction. This deduction will be subject to a floor of 2 percent of AGI. The deduction for moving expenses will be moved below-the-line, but it will not be subject to an AGI floor.

8. Limit Non-Business Interest Deductions

Current law allows an itemized deduction for consumer interest, home mortgage interest, and for investment interest as long as investment interest does not exceed investment income by more than \$10,000.

Under the Tax Reform Act of 1986, no deduction will be allowed for consumer interest (e.g., car loans). Deductions for investment interest expenses will not be allowed to exceed investment income. Home mortgage interest will remain deductible on mortgages for first and second homes, but only to the extent that the mortgage value does not exceed the home purchase price plus cost of improvements. The interest disallowance is phased in over five years with disallowance percentages of 35 percent of currently deductible interest expense in 1987, 60 percent in 1988, 80 percent in 1989, 90 percent in 1990, and 100 percent after 1990.

9. Restrict the Medical Deduction

Under current law, medical expenses are deductible only to the extent that they are not reimbursed by insurance or other sources, and only to the extent that these non-reimbursed expenses exceed 5 percent of adjusted gross income.

The Tax Reform Act of 1986 will raise the floor to 7.5 percent of adjusted gross income.

10. Eliminate Deduction for Sales Taxes Paid

Under current law, an itemized deduction is allowed for state and local sales taxes paid.

The Tax Reform Act of 1986 will disallow this deduction.

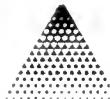
11. Repeal Investment Tax Credit

Current law allows an investment tax credit equal to an amount not to exceed 10 percent of the cost of qualified investment property.

The Tax Reform Act of 1986 will repeal the investment tax credit retroactively for property placed in service on or after January 1, 1986.

12. Change Earned Income Credit

The earned income credit is currently 11 percent of the first \$5,000 of earned income, but it diminishes as income rises above \$6,500 and is eliminated when adjusted gross or earned income reaches \$11,000. The credit is not indexed under current law.



Under the Tax Reform Act of 1986, the maximum earned income credit will be increased to \$800, and it will be indexed to inflation. The phase out range for the credit will be from \$6,500 to \$14,500 in 1987, and from \$9,000 to \$17,000 thereafter.

13. Repeal Political Contributions Credit

The political contributions credit is currently 50 percent of total contributions subject to a maximum of \$50 (\$100 for joint returns).

Under the Tax Reform Act of 1986, this credit will be repealed.

14. Change Personal Exemptions

Under current law, the 1987 personal exemption amount is projected to be \$1,110 (a value indexed for inflation). Exemptions are available for taxpayers, spouses and dependents. Additional exemptions are also available for the blind and those persons 65 years of age and over.

The Tax Reform Act of 1986 will increase the personal exemption amount to \$1,900 in 1987, to \$1,950 in 1988, and \$2,000 for 1989 for individuals and their spouses and dependents. After 1989, the exemption amount will be indexed subject to a "round down" rule. The tax benefit of the personal exemption is also subject to a surtax, which will eliminate the tax benefit of the personal exemption for high income taxpayers. (See provision 16.)

The new tax law will also eliminate the additional personal exemption for aged and blind taxpayers available under current law. Furthermore, a dependent filing his own tax return will no longer be eligible for a taxpayer exemption if he was claimed as a dependent on his parent's return.

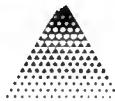
15. Replace Zero Bracket Amount With A Standard Deduction

Under current law, the standard deduction is built directly into the rate bracket so only itemized deductions in excess of a zero bracket amount are subtracted from taxable income. The forecasted 1987 zero bracket amount is \$2,540 for single taxpayers and heads of households, \$3,760 for joint filers, and \$1,880 for married-filing-separate taxpayers.

Under the Tax Reform Act of 1986 the standard deduction will be taken out of the rate bracket. Therefore taxable income will be substantially lower than taxable income under current law. In addition, the amounts of the standard deduction will be increased over the current zero bracket amounts beginning in 1988 for most taxpayers. The standard deductions will be \$5,000 for married individuals filing jointly (\$2,500 for married filing separately), \$4,400 for heads of households, and \$3,000 for single individuals. As under current law, these amounts will be indexed for inflation. An additional \$600 (\$750 on nonjoint returns) standard deduction will be allowed for each individual who is blind or 65 years of age or older. In addition, the general increase in the standard deduction will occur in 1987 for the blind or elderly, rather than 1988. The standard deduction and the additional deduction for the elderly or blind will be indexed subject to a "round down" rule.

16. Change Tax Rates and Add a Surtax

Under current law, marginal tax rates range from 11 percent to 50 percent with up to 15 different tax brackets.



The Tax Reform Act of 1986 will reduce the number of nominal brackets to two, with tax rates of 15 and 28 percent. The 15 percent tax bracket will begin at zero taxable income since there would no longer be a zero bracket amount. In 1988, the 28 percent bracket will begin at \$29,750 for married taxpayers filing jointly (\$14,875 for married filing separately), \$23,900 for heads of households, and \$17,850 for single taxpayers.

Above a certain income level (\$71,900 for married taxpayers filing jointly, \$35,950 for married taxpayers filing separately, \$61,650 for heads of households, and \$43,150 for single taxpayers), a 5 percent surtax will apply up to the point at which the full benefits of the 15 percent bracket and the benefit of the personal exemptions are recaptured. This surtax structure effectively creates a third bracket with a 33 percent marginal rate. For incomes above the range of the surtax, the marginal tax rate is 28 percent. For 1987, a transitional rate structure applies with rates ranging from 11 percent to 38.5 percent with no surtax.

17. Eliminate Capital Gains Exclusion

Under current law, 60 percent of an individual taxpayer's net long-term capital gains is excluded from taxable income. The holding period for gains must be greater than six months for assets acquired after June 22, 1984, and over one year for assets acquired before this date to qualify for long-term treatment. Gains on assets held for less than this period are taxed as ordinary income. The current maximum effective tax rate on net long-term capital gains is 20 percent, which results from the 50 percent maximum marginal tax rate on the 40 percent gains subject to tax.

Under the Tax Reform Act of 1986, all long-term and short-term capital gains will be included in adjusted gross income

without exclusion. For 1987 only, an alternative 28 percent tax on capital gains is provided in conjunction with the transitional rate structure of that year.

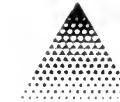
18. Alternative Minimum Tax

Under current law, taxpayers may be subject to an alternative minimum tax computed on a substantially broader base than that used for the regular tax. The alternative tax rate is 20 percent and generally affects only taxpayers with substantial tax preferences, such as excluded capital gains and percentage depletion. The alternative tax exempts the first \$40,000 of alternative minimum taxable income (\$30,000 on single returns).

Under the Tax Reform Act of 1986, the alternative minimum tax rate will be increased to 21 percent, the exempt amount will be phased out (producing an effective tax rate of 26.25 percent over a significant range), and some preferences will be added to the minimum tax base, including the deduction for the appreciated component of charitable gifts.

19. Charitable Giving Behavioral Response

There is no provision of the Tax Reform Act of 1986 which directly affects the deduction for charitable giving (other than the minimum tax provision relating to appreciated property). However, charitable giving is expected to be indirectly affected by the tax reform plan, and this behavioral response is simulated in a separate computer run. The behavioral assumptions are discussed in the next section.



SIMULATED BEHAVIORAL RESPONSES TO THE TAX REFORM ACT OF 1986

Several major provisions of the Tax Reform Act of 1986 will provoke significant behavioral responses among taxpayers. Simulation of these behavioral responses is included in this analysis. These assumptions are generally comparable to those used by the U.S. Treasury and the Joint Committee on Taxation. Other behavioral responses that are either less significant or subject to substantial uncertainty are not included in this analysis.

Individual Retirement Accounts

Deductions for contributions to individual retirement accounts will be disallowed or restricted under the Tax Reform Act of 1986 if the taxpayer's employer made a tax-free contribution to the taxpayer's pension, and the return's AGI exceeds certain limits. The interest earned in these accounts will continue to be tax free, however, which means that some incentive to make contributions remains even if the contribution is not deductible. It is assumed, however, that taxpayers will contribute to IRAs only to the extent that they receive deductions for those contributions.

Passive Losses

The Tax Reform Act of 1986 will limit the use of passive losses to offset other income. It is expected that individuals with passive losses will be able to mitigate the impact of this provision by combining passive loss investments with passive income producing investments, since passive losses will continue to be allowed to offset passive income. It is expected that the ability of investors to lessen the impact of this provision will grow over time.

As noted above, some passive losses are also expected to be transferred to corporations able to use the losses, with a corresponding reduction in corporate taxes that would partially offset the increase in individual income taxes simulated in this report.

Consumer Interest Deduction

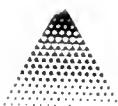
The Tax Reform Act of 1986 will disallow the deduction for consumer interest expenses. This will cause many people to shift their debt portfolios toward debt for which interest expenses are deductible. If a taxpayer has a deductible mortgage payment, it is assumed in this analysis that he will cut his consumer interest by up to 25 percent and increase his home mortgage by the same amount. Taxpayers are also assumed to forego up to 15 percent of their interest income in order to pay off consumer loans. In the near future the behavioral response to this provision is expected to be less than under the fully phased-in tax law.

Capital Gains

The Tax Reform Act of 1986 will raise the maximum marginal rate on capital gains from 20 percent to 33 percent. The 33 percent rate results from the elimination, for upper income taxpayers, of the tax savings associated with the 15 percent tax bracket and personal exemptions. The marginal capital gains tax rate for the highest income taxpayers will be 28 percent.

In the short-term, taxpayers will be able to sharply reduce taxes paid on capital gains by selling assets before January 1, 1987 to realize long-term gains under current law.

Over the long-term, taxpayers will not be able to reduce capital gains realizations as much as in the short-term, but the level of realizations in the future will still be well below



current levels. These simulated behavioral responses are consistent with previous simulations of capital gains behavioral responses by the U.S. Treasury and the Joint Tax Committee, and are consistent with the historical evidence presented in the "Report to Congress on the Capital Gains Tax Reduction of 1978," Office of the Secretary, U.S. Treasury, Office of Tax Analysis, September 1985.

Charitable Giving

The current federal tax system encourages charitable giving by allowing a deduction for charitable contributions. For those taxpayers who itemize deductions, the effective "price" of charitable giving is as low as 50 cents on the dollar, because the deduction for charitable donations reduces an individual's tax liability by as much as 50 cents for each dollar of charitable donation deducted. (State and local deductibility further reduces the effective "price" of charitable giving.)

The Tax Reform Act of 1986 will effectively increase the price of charitable giving because tax rates will be reduced. The lowest "price" for charitable giving will be 67 cents on the dollar (computed without regard to state and local taxes). This increase in price will tend to reduce charitable giving by taxpayers who itemize. However, this reduction will be partially offset by the increase in disposable income that will result from the reduction of individual taxes, particularly for those who are in the upper income brackets. The net result of the price and income effects will be a decline in charitable contributions for taxpayers who itemize under current law.

CHANGES IN FEDERAL INCOME TAX LIABILITIES FOR THE UNITED STATES AND FOR MONTANA RESIDENTS

This section presents the results of the Policy Economics model simulations for federal income tax liabilities. Results are presented individually and in total for the 19 major provisions of the Tax Reform Act of 1986 that are analyzed in this report. The results are reported for U.S. totals (at 1986 levels of income) and for Montana residents for tax years 1987, 1988, and 1989. For each provision, both the dollar impact and the percentage change in U.S. and Montana federal tax liability are shown.

A summary of the simulation results is presented in Table 2, with the provisions listed in the order in which they are estimated in the model. The effect of each provision is measured relative to the tax law that includes the combined impact of each of the preceding provisions in the "stack". This "stacking" order can affect significantly the size of the estimates for individual provisions of the plan, but it does not affect the estimate of the total plan. Consistent with the stacking order used by Policy Economics and the U.S. Treasury in the analysis of the other tax reform plans, the effect of base broadening provisions are generally simulated first, and the effects of changes in exemptions and tax rates are measured last.

The choice of this stacking order means that the revenue effect of base broadening provisions is measured relative to current law tax rates, and that the effect of changes in regular tax rates, capital gains tax rates, and the minimum tax are measured relative to the tax base that results from the other provisions of the Tax Reform Act of 1986. The simulation of the behavioral change in charitable giving is simulated last to capture the full impact of the plan on charitable giving.

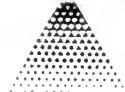


Table 2

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on Federal Tax Liabilities
for the United States and Montana Residents**

(dollar amounts in millions)

	<u>U.S. Totals (1986 levels)</u>	1987	1988	1989
1. Repeal dividend income exclusion				
Dollar amount	591.4	1.3	1.3	1.4
Percent change	0.17	0.18	0.18	0.19
2. Tax all unemployment compensation				
Dollar amount	785.1	3.8	3.9	3.8
Percent change	0.22	0.53	0.53	0.5
3. Repeal two-earner deduction				
Dollar amount	7196.1	14.8	15.8	17.6
Percent change	2.03	2.04	2.15	2.3
4. Restrict IRA deduction				
Dollar amount	5057.7	5.0	6.2	7.4
Percent change	1.40	0.68	0.83	0.9
5. Change depreciation provisions				
Dollar amount	538.9	-1.8	-0.2	1.6
Percent change	0.15	-0.24	-0.03	0.2
6. Limit passive losses				
Dollar amount	5193.4	16.7	12.8	15.6
Percent change	1.42	2.25	1.69	2.0
7. Alter employee business expenses & misc deductions				
Dollar amount	5523.5	14.7	14.3	15.
Percent change	1.49	1.94	1.86	1.
8. Limit non-business interest deduction				
Dollar amount	8463.9	10.6	15.6	18.
Percent change	2.24	1.37	1.99	2.

Table 2 (Continued)

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on Federal Tax Liabilities
for the United States and Montana Residents**

(dollar amounts in millions)

	<u>U.S. Totals (1986 levels)</u>	1987	1988	1989
9. Raise AGI floor on medical deductions				
Dollar amount	1404.5	4.7	4.5	5.0
Percent change	0.36	0.60	0.56	0.60
10. Repeal sales tax deduction				
Dollar amount	5368.9	-	-	-
Percent change	1.39	-	-	-
11. Repeal investment tax credit				
Dollar amount	4619.4	15.3	22.0	23.0
Percent change	1.18	1.92	2.71	2.73
12. Revise earned income credit				
Dollar amount	-2914.9	-8.2	-13.1	-13.7
Percent change	-0.73	-1.01	-1.57	-1.59
13. Eliminate political contribution credit				
Dollar amount	360.9	1.2	1.4	1.7
Percent change	0.09	0.15	0.17	0.20
14. Change personal exemptions				
Dollar amount	-25504.5	-75.0	-76.8	-81.2
Percent change	-6.46	-9.31	-9.33	-9.53
15. Change ZBA to standard deduction				
Dollar amount	-8075.5	-6.0	-20.4	-21.5
Percent change	-2.19	-0.82	-2.73	-2.7
16. Change marginal rates				
Dollar amount	-48205.8	-55.1	-45.8	-49.1
Percent change	-13.35	-7.61	-6.31	-6.5



Table 2 (Continued)

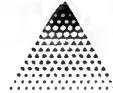
**Impact of the Major Provisions
of the Tax Reform Act of 1986 on Federal Tax Liabilities
for the United States and Montana Residents**

(dollar amounts in millions)

	<u>U.S. Totals (1986 levels)</u>	1987	1988	1989
17. Eliminate capital gains exclusion				
Dollar amount	1998.1	-30.4	-6.8	3.6
Percent change	0.64	-4.54	-1.00	0.5
18. Change alternative minimum tax				
Dollar amount	650.9	39.4	11.5	6.2
Percent change	0.21	6.17	1.71	0.8
19. Behavioral impact on charitable giving				
Dollar amount	1250.7	1.2	2.2	2.5
Percent change	0.40	0.18	0.32	0.3
Total Impact				
Dollar amount	-35,697.6	-47.7	-51.6	-41.4
Percent change	-10.12	-6.63	-7.07	-5.5

The results presented in Table 2 show that, in the aggregate, the new tax law (as implemented in 1989) would reduce federal tax liabilities of Montana residents by 5.55 percent relative to current law. In comparison, tax liabilities for the U.S. as a whole would be reduced by 10.1 percent (at 1986 income levels). In the aggregate, therefore, Montana residents will receive a smaller proportionate reduction in their federal tax liability than will U.S. taxpayers as a whole.

The primary differences between the impact of federal tax reform on Montana and on the nation are due to the fact that the income of Montana residents is below the national average. The changes in personal exemptions and the standard deduction (zero bracket amount) are designed to aid primarily lower income taxpayers. Montana residents receive an above average reduction in tax liability as a result of these provisions. However, the change in tax rates, which benefits primarily higher income taxpayers, provides a below average benefit to Montana residents (13.4 percent for the nation, but only 6.6 percent for Montana in 1989). The tax rate changes are larger than the other changes and on balance Montana receives less of a benefit from tax reform than the national average.



CHANGES IN STATE INCOME TAX LIABILITY FOR MONTANA RESIDENTS

Montana's personal income tax is largely based on federal tax law. Therefore, many of the changes in the federal law will directly affect Montana income tax liability. Montana adjusted gross income and taxable income will be broadened as a result of federal tax law changes. Furthermore, Montana allows an itemized deduction for federal income taxes paid. Since most taxpayers will receive a reduction in federal taxes, Montana's tax base will be further broadened indirectly. However, since Montana's tax rate schedule is independent of federal law, the rates will not change.

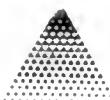
There are three ways in which federal tax reform affects Montana state tax liabilities: 1) through the deductibility of federal income taxes, as cited above; 2) through behavioral responses to federal tax changes that affect the Montana tax base; and 3) through direct coupling of State tax provisions to Federal provisions. Each of these effects is discussed below.

Federal Deductibility

Every change in federal tax law will result in a change in Montana State tax liability for those taxpayers who itemize deductions on their State return. Since federal tax liability of State residents is, in the aggregate, reduced, the federal tax deduction is correspondingly reduced. Thus, this linkage of the Montana State income tax to the federal tax results in an increase in State tax liability.

Behavioral Responses

Federal tax reform can be expected to elicit significant changes in taxpayer behavior, as described earlier in the report.



The increase in the capital gains tax rate, for example, will result in fewer realizations of capital gains, thereby reducing capital gains taxable income at the State level. The other behavioral responses included in the analysis, as described earlier, were related to individual retirement accounts, passive losses, consumer interest deductions, and deductions for charitable giving.

Direct Coupling to Federal Tax Law

In addition to the two sources of indirect effects described above, many changes in federal tax liability will affect Montana State tax liability because the State automatically adopts the federal provision. Of the provisions analyzed in this report, all but six are directly coupled to Montana law. Those provisions that are not coupled are: the earned income credit, which does not exist under Montana law; the political contribution credit, which will continue to be a deduction under Montana law; unemployment compensation, which will continue to go untaxed in Montana; the standard deduction; federal tax rates; and the minimum tax. Montana also does not couple to the dollar amount of the federal personal exemption, but they do couple to the criteria related to eligibility for the exemption.

Estimated Impact

Table 3 shows the provision-by-provision impact of Federal tax reform on Montana State income tax liability. The table shows that, in the aggregate, tax liability is estimated to be increased by almost 19 percent in 1987, by 27 percent in 1988, and by 25 percent in 1989. These percentage increases translate into dollar increases of about \$48 million and \$46 million in 1988 and 1989, respectively.

The provisions that cause the largest increases in Montana tax liability, and their percentage effects on Montana tax liability for 1989 are: the elimination of the capital gains exclusion (7.4 percent); the change in personal exemption provisions (4.5 percent); the change in Federal marginal tax rates (2.6 percent); and the limit on non business interest deductions (2.6 percent).

Table 3

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on State Tax Liabilities
of Montana Residents**

(dollar amounts in millions)

	<u>1987</u>	<u>1988</u>	<u>1989</u>
1. Repeal dividend income exclusion			
Dollar amount	0.3	0.3	0.3
Percent change	0.17	0.17	0.16
2. Tax all unemployment compensation			
Dollar amount	0.0	-0.1	-0.1
Percent change	0.00	-0.06	-0.05
3. Repeal two-earner deduction			
Dollar amount	-0.5	-0.6	-0.7
Percent change	-0.27	-0.33	-0.38
4. Restrict IRA deduction			
Dollar amount	0.8	1.2	1.2
Percent change	0.45	0.67	0.65
5. Change depreciation provisions			
Dollar amount	-0.3	-0.0	0.3
Percent change	-0.17	-0.00	0.16
6. Limit passive losses			
Dollar amount	1.1	2.4	3.0
Percent change	0.61	1.32	1.62
7. Alter employee business expenses & misc deductions			
Dollar amount	2.7	2.2	2.9
Percent change	1.49	1.47	1.54
8. Limit non-business interest deduction			
Dollar amount	2.6	4.1	4.9
Percent change	1.42	2.20	2.56

Table 3 (Continued)

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on State Tax Liabilities
of Montana Residents**

(dollar amounts in millions)

	<u>1987</u>	<u>1988</u>	<u>1989</u>
9. Raise AGI floor on medical deductions			
Dollar amount	1.5	1.7	1.8
Percent change	0.81	0.89	0.92
10. Repeal sales tax deduction			
Dollar amount	-	-	-
Percent change	-	-	-
11. Repeal investment tax credit			
Dollar amount	0.5	0.4	0.6
Percent change	0.26	0.21	0.30
12. Revise earned income credit			
Dollar amount	0.0	0.1	0.1
Percent change	0.00	0.05	0.05
13. Eliminate political contribution credit			
Dollar amount	-0.1	-0.1	-0.1
Percent change	-0.05	-0.05	-0.05
14. Change personal exemptions			
Dollar amount	8.6	9.0	9.0
Percent change	4.52	4.62	4.47
15. Change ZBA to standard deduction			
Dollar amount	0.2	0.7	0.7
Percent change	0.10	0.34	0.33
16. Change marginal rates			
Dollar amount	5.1	5.2	5.5
Percent change	2.51	2.54	2.61

Table 3 (Continued)

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on State Tax Liabilities
of Montana Residents**

(dollar amounts in millions)

	<u>1987</u>	<u>1988</u>	<u>1989</u>
17. Eliminate capital gains exclusion			
Dollar amount	12.2	21.8	16.1
Percent change	5.97	10.38	7.44
18. Change alternative minimum tax			
Dollar amount	-1.0	-1.2	-0.7
Percent change	-0.46	-0.52	-0.30
19. Behavioral impact on charitable giving			
Dollar amount	0.4	0.8	0.9
Percent change	0.19	0.35	0.39
Total Impact			
Dollar amount	34.1	48.4	45.8
Percent change	18.96	26.74	24.75

**IMPACT OF THE TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS**

Appendix A

**Changes in Federal Tax Liability
for Montana Residents**

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Federal Tax Liability for Montana

**1987 Levels of Income
1987 Tax Law**

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Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	6.7	6.7	-132.3	-131.8	.5	58.6	58.8	.2
5000 - 10000	228	58.8	45.3	45.8	407.6	408.1	.5	284.4	284.8	.4
10000 - 15000	165	52.0	45.0	45.0	619.0	620.0	.9	415.8	416.8	1.0
15000 - 20000	136	39.4	35.0	35.0	681.3	682.3	1.0	505.5	506.4	.9
20000 - 30000	194	57.5	53.5	53.5	1397.8	1399.3	1.4	1033.3	1034.7	1.4
30000 - 50000	241	54.7	54.4	54.4	1949.5	1950.5	1.1	1569.9	1570.9	1.1
50000 - 100000	178	17.1	17.0	17.0	991.4	992.6	1.2	792.7	793.9	1.2
100000 - 200000	123	2.0	2.0	2.0	248.5	248.8	.3	210.6	210.9	.3
200000 < *****	69	.4	.4	.4	116.5	116.6	.1	90.5	90.6	.1
TOTALS	1699	338.1	259.3	259.7	6279.4	6286.4	7.0	4961.3	4967.9	6.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	5.4	5.4	2.364	2.364	0.000	0.000	2.283	2.282
5000 - 10000	4.7	4.7	7.8	7.8	3.476	3.465	0.000	0.000	0.000	0.000
10000 - 15000	21.2	21.2	2.2	2.2	.411	.411	0.000	0.000	12.998	12.998
15000 - 20000	18.0	18.0	0.0	0.0	.055	.055	0.000	0.000	1.909	1.909
20000 - 30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 - 50000	45.2	45.2	0.0	0.0	.011	.011	0.000	0.000	4.810	4.810
50000 - 100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20.576	20.566
100000 - 200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.681	14.631
200000 < *****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.138	13.124
TOTALS	154.8	154.8	15.4	15.4	6.318	6.307	0.000	0.000	70.395	70.328

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	3.4	3.4	.0	-2.4	-2.4	0.0	1.0	1.0	.0
5000 - 10000	15.6	15.7	.0	-2.4	-2.4	0.0	13.2	13.3	.1
10000 - 15000	46.1	46.2	.1	-.1	-.1	0.0	46.0	46.1	.1
15000 - 20000	52.5	52.7	.2	0.0	0.0	0.0	52.5	52.7	.2
20000 - 30000	111.9	112.1	.2	0.0	0.0	0.0	111.9	112.1	.2
30000 - 50000	227.7	228.0	.3	0.0	0.0	0.0	227.7	228.0	.3
50000 - 100000	166.3	166.7	.4	0.0	0.0	0.0	166.3	166.7	.4
100000 - 200000	58.8	58.9	.1	0.0	0.0	0.0	58.8	58.9	.1
200000 < *****	41.7	41.7	.0	0.0	0.0	0.0	41.7	41.7	.0
TOTALS	724.1	725.4	1.3	-4.8	-4.8	0.0	719.3	720.6	1.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	647.	.006	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1098.	.021	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5240.	.090	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4686.	.101	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	7467.	.139	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	11262.	.229	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	6758.	.388	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	969.	.078	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	191.	.019	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	38310.	1.074	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	268.	.003	0.	0.000
5000 (10000	0.	0.000	453.	.008	0.	0.000	2852.	.034	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	758.	.013	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2126.	.049	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	4967.	.100	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1495.	.054	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	453.	.008	0.	0.000	12449.	.254	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	987.	.010	0.	0.000
5000 (10000	0.	0.000	453.	.008	0.	0.000	3942.	.056	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5998.	.103	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6812.	.150	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	12434.	.239	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12757.	.284	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	6758.	.388	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	969.	.078	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	191.	.019	0.	0.000
ALL RETURNS. Total	0.	0.000	453.	.008	0.	0.000	50760.	1.327	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

Data for: FEDERAL FILERS ONLY

TAX ALL UNEMPLOYMENT COMP

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	6.7	6.9	-131.8	-124.0	7.8	58.8	61.5	2.7
5000 (10000	228	58.8	45.8	46.9	408.1	422.8	13.8	284.8	297.6	12.8
10000 (15000	165	52.0	45.0	45.3	628.0	628.9	8.9	416.8	426.1	9.3
15000 (20000	136	39.4	35.0	35.0	682.3	687.6	5.2	506.4	511.7	5.3
20000 (30000	194	57.5	53.5	53.5	1399.3	1399.3	0.0	1034.7	1034.7	0.0
30000 (50000	241	54.7	54.4	54.4	1950.5	1950.5	0.0	1570.9	1570.9	0.0
50000 (100000	178	17.1	17.0	17.0	992.6	992.6	0.0	793.9	793.9	0.0
100000 (200000	123	2.0	2.0	2.0	248.8	248.8	0.0	210.9	210.9	0.0
200000 (*****	69	.4	.4	.4	116.6	116.6	0.0	90.6	90.6	0.0
TOTALS	1699	338.1	259.7	261.3	6286.4	6322.2	35.7	4967.9	4997.8	30.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX			ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.364	2.364	0.000	0.000	2.282	2.282
5000 (10000	4.7	4.7	7.8	6.7	3.465	3.096	0.000	0.000	0.000	0.000
10000 (15000	21.2	21.2	2.2	2.1	.411	.402	0.000	0.000	12.998	12.998
15000 (20000	18.0	18.0	0.0	0.0	.055	.055	0.000	0.000	1.309	1.309
20000 (30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	.011	.011	0.000	0.000	4.810	4.810
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20.566	20.566
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.631	14.631
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.124	13.124
TOTALS	154.8	154.8	15.4	14.2	6.307	5.928	0.000	0.000	70.320	70.320
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	3.4	3.5	.1	-2.4	-2.4	0.0	1.0	1.2	.1	
5000 (10000	15.7	17.1	1.4	-2.4	-2.2	.2	13.3	14.9	1.6	
10000 (15000	46.2	47.4	1.2	-.1	-.1	.0	46.1	47.3	1.2	
15000 (20000	52.7	53.5	.8	0.0	0.0	0.0	52.7	53.5	.8	
20000 (30000	112.1	112.1	0.0	0.0	0.0	0.0	112.1	112.1	0.0	
30000 (50000	228.0	228.0	0.0	0.0	0.0	0.0	228.0	228.0	0.0	
50000 (100000	166.7	166.7	0.0	0.0	0.0	0.0	166.7	166.7	0.0	
100000 (200000	58.9	58.9	0.0	0.0	0.0	0.0	58.9	58.9	0.0	
200000 (*****	41.7	41.7	0.0	0.0	0.0	0.0	41.7	41.7	0.0	
TOTALS	725.4	729.0	3.6	-4.0	-4.6	.2	720.6	724.4	3.8	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

TAX ALL UNEMPLOYMENT COMP

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE NONTAXABLE	NUMBER OF RETURNS (DOLLARS)	RETURNS MADE TAXABLE	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	TAX DECREASES	TAX INCREASES	CHANGED THEIR TYPE OF DEDUCTION
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	1050.	.546	0.	0.000	1737.	.596	0.	0.000
10000 (15000	0.	0.000	220.	.044	0.	0.000	7333.	1.148	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	601.	.069	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	1310.	.590	0.	0.000	9671.	1.753	0.	0.000
***** (5000	0.	0.000	199.	.033	0.	0.000	927.	.119	0.	0.000
5000 (10000	0.	0.000	35.	.018	0.	0.000	6948.	1.042	0.	0.000
10000 (15000	0.	0.000	86.	.030	0.	0.000	432.	.069	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3504.	.006	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	321.	.081	0.	0.000	11883.	2.036	0.	0.000
***** (5000	0.	0.000	199.	.033	0.	0.000	927.	.119	0.	0.000
5000 (10000	0.	0.000	1125.	.564	0.	0.000	8676.	1.638	0.	0.000
10000 (15000	0.	0.000	306.	.073	0.	0.000	7763.	1.217	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4185.	.815	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	1631.	.671	0.	0.000	21474.	3.789	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	6.9	6.9	-124.8	-122.8	1.2	61.5	61.6	.1
5000 (10000	228	58.8	46.9	46.9	422.8	424.1	2.1	297.6	299.3	1.7
10000 (15000	165	52.0	45.3	45.7	628.9	630.9	2.0	426.1	428.1	2.0
15000 (20000	136	39.4	35.8	35.8	687.6	690.8	2.4	511.7	514.2	2.5
20000 (30000	194	57.5	53.5	53.5	1399.3	1412.2	12.9	1034.7	1047.6	12.8
30000 (50000	241	54.7	54.4	54.4	1958.5	1976.3	25.8	1570.9	1596.9	25.9
50000 (100000	178	17.1	17.0	17.0	992.6	1009.2	16.7	793.9	810.4	16.6
100000 (200000	123	2.0	2.0	2.0	248.8	249.8	1.0	210.9	211.9	1.0
200000 (*****	69	.4	.4	.4	116.6	117.2	.6	90.6	91.2	.6
TOTALS	1699	338.1	261.3	261.7	6322.2	6386.9	64.7	4997.8	5061.1	63.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2,364	2,364	0.000	0.000	2,282	2,292
5000 (10000	4.7	4.7	6.7	6.7	3,096	3,094	0.000	0.000	0.000	0.000
10000 (15000	21.2	21.2	2.1	2.1	.402	.402	0.000	0.000	12,998	13,000
15000 (20000	18.0	18.0	3.8	3.8	.055	.055	0.000	0.000	1,909	1,910
20000 (30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	.011	.011	0.000	0.000	4,810	4,810
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20,566	20,569
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14,631	14,595
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13,124	13,071
TOTALS	154.8	154.8	14.2	14.2	5,928	5,927	0.000	0.000	70,320	70,186

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	3.5	3.6	.0	-2.4	-2.4	0.0	1.2	1.2	.0
5000 (10000	17.1	17.1	.0	-2.2	-2.1	.0	14.9	15.0	.1
10000 (15000	47.4	47.7	.2	-.1	-.1	0.0	47.3	47.6	.2
15000 (20000	53.5	53.7	.2	0.0	0.0	0.0	53.5	53.7	.2
20000 (30000	112.1	114.3	2.1	0.0	0.0	0.0	112.1	114.3	2.1
30000 (50000	228.0	234.4	6.3	0.0	0.0	0.0	228.0	234.4	6.3
50000 (100000	166.7	171.8	5.1	0.0	0.0	0.0	166.7	171.8	5.1
100000 (200000	58.9	59.2	.4	0.0	0.0	0.0	58.9	59.2	.4
200000 (*****	41.7	41.9	.2	0.0	0.0	0.0	41.7	41.9	.2
TOTALS	729.0	743.7	14.7	-4.6	-4.6	0.0	724.4	739.1	14.8

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	647.	.000	0.	0.200
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	2825.	.025	0.	0.200
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	4554.	.141	0.	0.200
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	17443.	1.695	0.	0.200
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	26481.	5.826	0.	0.200
50000 < 100000	0.	0.000	28.	.003	0.	0.000	12418.	5.110	0.	0.200
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	1114.	.366	0.	0.200
200000 < *****	0.	0.000	0.	0.000	0.	0.000	265.	.241	0.	0.200
ITEMIZE. Total	0.	0.000	28.	.003	0.	0.000	65747.	13.484	0.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	183.	.025	0.	0.200
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	1962.	.051	0.	0.200
10000 < 15000	0.	0.000	335.	.013	0.	0.000	8908.	.207	0.	0.200
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	3404.	.128	0.	0.200
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	5148.	.426	0.	0.200
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	2805.	.513	0.	0.200
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	128.	.081	0.	0.200
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
200000 < *****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
NON-ITEMIZE. Total	0.	0.000	335.	.013	0.	0.000	22523.	1.351	0.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	183.	.025	0.	0.200
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	2689.	.051	0.	0.200
10000 < 15000	0.	0.000	335.	.013	0.	0.000	11733.	.231	0.	0.200
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	7958.	.269	0.	0.200
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	22584.	2.121	0.	0.200
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	29286.	6.339	0.	0.200
50000 < 100000	0.	0.000	28.	.003	0.	0.000	12537.	5.111	0.	0.200
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	1114.	.366	0.	0.200
200000 < *****	0.	0.000	0.	0.000	0.	0.000	265.	.241	0.	0.200
ALL RETURNS. Total	0.	0.000	363.	.016	0.	0.000	86270.	14.756	0.	0.200

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

Data for: FEDERAL FILERS ONLY

RESTRICT IRA DEDUCTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	6.9	6.9	-122.8	-122.8	0.0	61.6	61.6	0.0
5000 (10000	228	58.8	46.3	46.3	424.1	424.1	0.0	299.3	299.3	0.0
10000 (15000	165	52.0	45.7	45.7	630.9	630.9	0.0	428.1	428.1	0.0
15000 (20000	136	39.4	35.0	35.0	690.0	690.0	0.0	514.2	514.2	0.0
20000 (30000	194	57.5	53.5	53.5	1412.2	1412.4	.1	1047.6	1047.7	.1
30000 (50000	241	54.7	54.4	54.4	1976.3	1981.4	5.1	1596.9	1602.0	5.2
50000 (100000	178	17.1	17.0	17.0	1009.2	1016.3	7.1	810.4	817.6	7.1
100000 (200000	123	2.0	2.0	2.0	249.8	251.9	2.1	211.9	214.0	2.1
200000 (*****	69	.4	.4	.4	117.2	117.7	.5	91.2	91.7	.5
TOTALS	1699	338.1	261.7	261.7	5386.9	5401.9	15.0	5061.1	5076.2	15.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	4.9	4.9	5.4	5.4	2.364	2.364	0.000	0.000	2.292	2.292
5000 (10000	4.7	4.7	6.7	6.7	3.094	3.094	0.000	0.000	0.000	0.000
10000 (15000	21.2	21.2	2.1	2.1	.402	.402	0.000	0.000	13.000	13.000
15000 (20000	18.0	18.0	0.0	0.0	.055	.055	0.000	0.000	1.910	1.910
20000 (30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	.011	.011	0.000	0.000	4.810	4.810
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20.509	20.446
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.595	14.376
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.071	13.038
TOTALS	154.8	154.8	14.2	14.2	5.927	5.927	0.000	0.000	70.186	69.872

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	3.6	3.6	0.0	-2.4	-2.4	0.0	1.2	1.2	0.0
5000 (10000	17.1	17.1	0.0	-2.1	-2.1	0.0	15.0	15.0	0.0
10000 (15000	47.7	47.7	0.0	-.1	-.1	0.0	47.6	47.6	0.0
15000 (20000	53.7	53.7	0.0	0.0	0.0	0.0	53.7	53.7	0.0
20000 (30000	114.3	114.3	0.0	0.0	0.0	0.0	114.3	114.3	0.0
30000 (50000	234.4	235.8	1.5	0.0	0.0	0.0	234.4	235.8	1.5
50000 (100000	171.8	174.4	2.6	0.0	0.0	0.0	171.8	174.4	2.6
100000 (200000	59.2	59.9	.7	0.0	0.0	0.0	59.2	59.9	.7
200000 (*****	41.9	42.2	.2	0.0	0.0	0.0	41.9	42.2	.2
TOTALS	743.7	748.7	5.0	-4.6	-4.6	0.0	739.1	744.1	5.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
	(UNITS)		(UNITS)		(UNITS)		(UNITS)		(UNITS)	
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	.000	0.	.220
5000 (10000	0.	0.000	0.	0.000	0.	0.000	647.	.000	0.	.220
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2825.	.025	0.	.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4554.	.141	0.	.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	17443.	1.695	0.	.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	26481.	5.826	0.	.200
50000 (100000	0.	0.000	28.	.003	0.	0.000	12418.	5.110	0.	.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1114.	.366	0.	.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	265.	.241	0.	.200
ITEMIZE. Total	0.	0.000	28.	.003	0.	0.000	65747.	13.404	0.	.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	183.	.025	0.	.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1962.	.051	0.	.200
10000 (15000	0.	0.000	335.	.013	0.	0.000	8908.	.207	0.	.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3404.	.128	0.	.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5140.	.426	0.	.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	2805.	.513	0.	.200
50000 (100000	0.	0.000	0.	0.000	0.	0.000	120.	.381	0.	.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.200
NON-ITEMIZE. Total	0.	0.000	335.	.013	0.	0.000	22523.	1.351	0.	.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	183.	.025	0.	.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2689.	.051	0.	.200
10000 (15000	0.	0.000	335.	.013	0.	0.000	11733.	.231	0.	.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7958.	.269	0.	.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	22584.	2.121	0.	.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	29286.	6.339	0.	.200
50000 (100000	0.	0.000	28.	.003	0.	0.000	12537.	5.111	0.	.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1114.	.366	0.	.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	265.	.241	0.	.200
ALL RETURNS. Total	0.	0.000	363.	.016	0.	0.000	86270.	14.756	0.	.200

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	6.9	6.9	-122.8	-122.8	0.0	61.6	61.6	0.0
5000 - 10000	228	58.8	46.9	46.9	424.1	424.1	0.0	299.3	299.3	0.0
10000 - 15000	165	52.0	45.7	45.7	630.9	630.9	0.0	428.1	428.1	0.0
15000 - 20000	136	39.4	35.0	35.0	690.0	690.0	0.0	514.2	514.2	0.0
20000 - 30000	194	57.5	53.5	53.5	1412.2	1412.4	.1	1047.6	1047.7	.1
30000 - 50000	241	54.7	54.4	54.4	1976.3	1981.4	5.1	1596.9	1622.3	5.2
50000 - 100000	178	17.1	17.0	17.0	1009.2	1016.3	7.1	810.4	817.6	7.1
100000 - 200000	123	2.0	2.0	2.0	249.8	251.9	2.1	211.9	214.0	2.1
200000 - *****	69	.4	.4	.4	117.2	117.7	.5	91.2	91.7	.5
TOTALS	1699	338.1	261.7	261.7	5386.9	5401.9	15.0	5061.1	5076.2	15.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	5.4	5.4	2.364	2.364	0.000	0.000	2.292	2.292
5000 - 10000	4.7	4.7	6.7	6.7	3.094	3.094	0.000	0.000	0.000	0.000
10000 - 15000	21.2	21.2	2.1	2.1	.482	.482	0.000	0.000	13.000	13.000
15000 - 20000	18.0	18.0	0.0	0.0	.055	.055	0.000	0.000	1.910	1.910
20000 - 30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 - 50000	45.2	45.2	0.0	0.0	.011	.011	0.000	0.000	4.810	4.810
50000 - 100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20.509	20.446
100000 - 200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.595	14.376
200000 - *****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.071	13.038
TOTALS	154.8	154.8	14.2	14.2	5.927	5.927	0.000	0.000	70.186	69.872

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	3.6	3.6	0.0	-2.4	-2.4	0.0	1.2	1.2	0.0
5000 - 10000	17.1	17.1	0.0	-2.1	-2.1	0.0	15.0	15.0	0.0
10000 - 15000	47.7	47.7	0.0	-.1	-.1	0.0	47.6	47.6	0.0
15000 - 20000	53.7	53.7	0.0	0.0	0.0	0.0	53.7	53.7	0.0
20000 - 30000	114.3	114.3	0.0	0.0	0.0	0.0	114.3	114.3	0.0
30000 - 50000	234.4	235.8	1.5	0.0	0.0	0.0	234.4	235.8	1.5
50000 - 100000	171.8	174.4	2.6	0.0	0.0	0.0	171.8	174.4	2.6
100000 - 200000	59.2	59.9	.7	0.0	0.0	0.0	59.2	59.9	.7
200000 - *****	41.9	42.2	.2	0.0	0.0	0.0	41.9	42.2	.2
TOTALS	743.7	748.7	5.0	-4.6	-4.6	0.0	739.1	744.1	5.0

Policy Economics Group Personal Income Tax Code

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.300	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	.004	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3183.	1.469	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2919.	2.543	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	983.	.683	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	282.	.223	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	7297.	4.922	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	202.	.035	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	125.	.012	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	67.	.027	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	394.	.073	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	292.	.039	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3389.	1.481	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2985.	2.570	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	983.	.683	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	282.	.223	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	7691.	4.995	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME				TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	365	56.3	6.9	6.9	-122.8	-126.8	-4.0	61.6	61.2	.3	
5000 - 10000	228	58.8	46.9	46.9	424.1	423.2	-.8	299.3	298.9	-.4	
10000 - 15000	165	52.0	45.7	45.7	630.9	630.4	-.4	428.1	427.8	-.2	
15000 - 20000	136	39.4	35.0	35.0	690.0	689.2	-.8	514.2	513.7	-.5	
20000 - 30000	194	57.5	53.5	53.5	1412.4	1410.4	-1.9	1047.7	1045.8	-.9	
30000 - 50000	241	54.7	54.4	54.4	1981.4	1980.0	-1.4	1602.0	1601.1	-.9	
50000 - 100000	178	17.1	17.0	17.0	1016.3	1013.7	-2.6	817.6	816.0	-1.6	
100000 - 200000	123	2.0	2.0	2.0	251.9	251.4	-.5	214.8	213.4	-.5	
200000 > *****	69	.4	.4	.4	117.7	117.1	-.6	91.7	91.1	-.6	
TOTALS	1699	338.1	261.7	261.7	6401.9	6388.7	-13.2	5076.2	5069.0	-7.1	
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	EARNED INCOME CRED.			MINIMUM TAX			ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** < 5000	4.9	4.9	5.4	5.4	2.364	2.364	0.000	0.000	2.292	2.269	
5000 - 10000	4.7	4.7	6.7	6.7	3.894	3.896	0.000	0.000	3.000	3.000	
10000 - 15000	21.2	21.2	2.1	2.1	.402	.402	0.000	0.000	13.000	13.000	
15000 - 20000	18.0	18.0	0.0	0.0	.055	.055	0.000	0.000	1.910	1.869	
20000 - 30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000	
30000 - 50000	45.2	45.2	0.0	0.0	.011	.011	0.000	0.000	4.810	4.788	
50000 - 100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20.446	20.349	
100000 - 200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.376	14.391	
200000 > *****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.038	13.148	
TOTALS	154.8	154.8	14.2	14.2	5.927	5.929	0.000	0.000	69.872	69.814	
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)				
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)		
***** < 5000	3.6	3.5	-.1	-2.4	-2.4	0.0	1.2	1.1	-.1		
5000 - 10000	17.1	17.1	-.0	-2.1	-2.1	-.0	15.0	15.0	-.0		
10000 - 15000	47.7	47.6	-.0	-.1	-.1	0.0	47.5	47.5	-.0		
15000 - 20000	53.7	53.6	-.1	0.0	0.0	0.0	53.7	53.6	-.1		
20000 - 30000	114.3	114.0	-.3	0.0	0.0	0.0	114.3	114.0	-.3		
30000 - 50000	235.8	235.6	-.2	0.0	0.0	0.0	235.8	235.6	-.2		
50000 - 100000	174.4	173.8	-.6	0.0	0.0	0.0	174.4	173.8	-.6		
100000 - 200000	59.9	59.7	-.2	0.0	0.0	0.0	59.9	59.7	-.2		
200000 > *****	42.2	42.0	-.2	0.0	0.0	0.0	42.2	42.0	-.2		
TOTALS	748.7	747.0	-1.8	-4.6	-4.6	-.0	744.1	742.4	-1.8		

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	-0.008	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1662.	-0.013	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2076.	-0.035	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11441.	-0.192	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	10168.	-0.205	0.	0.000	0.	0.000
50000 (100000	28.	-0.003	0.	0.000	7494.	-0.579	14.	.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1391.	-0.203	33.	.004	0.	0.000
200000 (*****	0.	0.000	0.	0.000	263.	-0.181	0.	0.000	0.	0.000
ITEMIZE. Total	28.	-0.003	0.	0.000	34487.	-1.415	47.	.005	0.	0.000
***** (5000	0.	0.000	0.	0.000	719.	-0.077	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	4193.	-0.016	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1643.	-0.027	11.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2981.	-0.060	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3504.	-0.077	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1052.	-0.038	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	190.	-0.049	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	1.	-0.003	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	14283.	-0.347	12.	.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	720.	-0.085	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	5855.	-0.029	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1643.	-0.027	11.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	5956.	-0.095	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	14945.	-0.268	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11212.	-0.243	0.	0.000	0.	0.000
50000 (100000	28.	-0.003	0.	0.000	7684.	-0.628	14.	.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1391.	-0.203	33.	.004	0.	0.000
200000 (*****	0.	0.000	0.	0.000	264.	-0.184	0.	0.000	0.	0.000
ALL RETURNS. Total	28.	-0.003	0.	0.000	48770.	-1.763	59.	.005	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	6.9	7.0	-126.8	-55.2	71.6	61.2	61.2	.0
5000 < 10000	228	58.8	46.9	46.9	423.2	423.2	0.0	298.9	298.9	0.0
10000 < 15000	165	52.0	45.7	45.7	638.4	638.9	.4	427.8	428.1	.3
15000 < 20000	136	39.4	35.0	35.0	689.2	697.0	7.8	513.7	517.3	3.6
20000 < 30000	194	57.5	53.5	53.5	1410.4	1410.7	.2	1045.8	1046.0	.2
30000 < 50000	241	54.7	54.4	54.4	1980.0	1989.4	9.4	1601.1	1605.0	3.9
50000 < 100000	178	17.1	17.0	17.1	1013.7	1035.5	21.8	816.0	830.9	15.0
100000 < 200000	123	2.0	2.0	2.0	251.4	253.2	1.8	213.4	215.3	1.9
200000 < *****	69	.4	.4	.4	117.1	120.3	3.2	91.1	94.3	3.2
TOTALS	1699	338.1	261.7	261.9	6388.7	6505.0	116.3	5069.0	5097.2	28.1
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	5.4	5.4	2.364	2.364	0.000	0.000	2.269	10.265
5000 < 10000	4.7	4.7	6.7	6.7	3.096	3.096	0.000	0.000	0.000	0.000
10000 < 15000	21.2	21.2	2.1	2.1	.482	.482	0.000	0.000	13.000	13.037
15000 < 20000	18.0	18.0	0.0	0.0	.853	0.000	0.000	0.000	1.869	2.887
20000 < 30000	41.5	41.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	45.2	45.2	0.0	0.0	.011	0.000	0.000	0.000	4.788	5.149
50000 < 100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	20.349	21.921
100000 < 200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.391	14.370
200000 < *****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.148	12.545
TOTALS	154.8	154.8	14.2	14.2	5.929	5.862	0.000	0.000	69.814	80.172
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	3.5	11.5	8.0	-2.4	-2.4	0.0	1.1	9.1	8.0	
5000 < 10000	17.1	17.1	0.0	-2.1	-2.1	0.0	15.0	15.0	0.0	
10000 < 15000	47.6	47.7	.1	-.1	-.1	0.0	47.5	47.6	.1	
15000 < 20000	53.6	55.1	1.5	0.0	0.0	0.0	53.6	55.1	1.5	
20000 < 30000	114.0	114.0	0.0	0.0	0.0	0.0	114.0	114.0	0.0	
30000 < 50000	235.6	236.7	1.1	0.0	0.0	0.0	235.6	236.7	1.1	
50000 < 100000	173.8	178.1	4.4	0.0	0.0	0.0	173.8	178.1	4.4	
100000 < 200000	59.7	60.4	.6	0.0	0.0	0.0	59.7	60.4	.6	
200000 < *****	42.0	43.0	1.0	0.0	0.0	0.0	42.0	43.0	1.0	
TOTALS	747.0	763.7	16.7	-4.6	-4.6	0.0	742.4	759.1	16.7	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	29.	7.301	0.	0.000	29.	7.301	0.	2.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	42.	.682	0.	0.000	689.	.856	0.	0.000
50000 (100000	0.	0.000	122.	.906	0.	0.000	1268.	3.899	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	339.	.648	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	180.	.947	0.	0.000
ITEMIZE. Total	0.	0.000	193.	8.508	0.	0.000	2496.	13.350	0.	0.000
***** (5000	0.	0.000	28.	.715	0.	0.000	173.	.995	0.	2.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	367.	.078	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	111.	1.474	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	23.	.273	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7.	.490	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	1.	.035	0.	0.000
NON-ITEMIZE. Total	0.	0.000	28.	.715	0.	0.000	682.	3.345	0.	0.000
***** (5000	0.	0.000	56.	7.715	0.	0.000	282.	7.996	0.	2.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	367.	.078	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	111.	1.474	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	42.	.682	0.	0.000	711.	1.129	0.	0.000
50000 (100000	0.	0.000	122.	.906	0.	0.000	1267.	4.388	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	339.	.648	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	181.	.983	0.	0.000
ALL RETURNS. Total	0.	0.000	221.	9.223	0.	0.000	3178.	16.695	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-55.2	-53.9	1.3	61.2	61.5	.2
5000 (10000	228	58.8	46.9	48.0	423.2	433.8	10.5	298.9	306.8	7.9
10000 (15000	165	52.0	45.7	45.7	630.9	652.6	21.7	428.1	433.3	5.2
15000 (20000	136	39.4	35.0	35.0	697.0	711.7	14.7	517.3	527.5	10.2
20000 (30000	194	57.5	53.5	53.5	1410.7	1431.0	20.3	1046.0	1061.8	15.8
30000 (50000	241	54.7	54.4	54.4	1989.4	2016.6	27.2	1605.0	1623.3	18.2
50000 (100000	178	17.1	17.1	17.1	1035.5	1045.2	9.7	830.9	839.9	8.9
100000 (200000	123	2.0	2.0	2.0	253.2	254.8	1.6	215.3	216.6	1.3
200000 (*****	69	.4	.4	.4	120.3	120.5	.2	94.3	95.6	1.3
TOTALS	1699	338.1	261.9	263.0	6505.0	6612.3	107.3	5097.2	5166.3	69.1
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	RETURN WITH EARNED INCOME CRED.	MINIMUM TAX	ALTERNATIVE MIN TAX					
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	5.0	5.4	5.4	2,364	2,364	8,000	8,000	10,265	10,286
5000 (10000	4.7	4.7	6.7	6.7	3,096	3,096	8,000	8,000	8,000	8,000
10000 (15000	21.2	21.3	2.1	2.1	.492	.492	8,000	8,000	13,037	13,037
15000 (20000	18.0	19.3	0.0	0.0	8,000	8,000	8,000	8,000	2,887	2,886
20000 (30000	41.5	42.5	0.0	0.0	8,000	8,000	8,000	8,000	8,000	8,000
30000 (50000	45.2	44.8	0.0	0.0	8,000	8,000	8,000	8,000	5,149	5,523
50000 (100000	16.8	16.8	0.0	0.0	8,000	8,000	8,000	8,000	21,921	21,918
100000 (200000	2.0	2.0	0.0	0.0	8,000	8,000	8,000	8,000	14,370	14,403
200000 (*****	.4	.4	0.0	0.0	8,000	8,000	8,000	8,000	12,545	12,153
TOTALS	154.8	156.7	14.2	14.2	5,862	5,862	8,000	8,000	80,172	80,239
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	11.5	11.5	.0	-2.4	-2.4	0.0	9.1	9.1	.0	
5000 (10000	17.1	18.1	1.0	-2.1	-2.1	0.0	15.0	15.9	1.8	
10000 (15000	47.7	48.4	.7	-.1	-.1	0.0	47.6	48.3	.7	
15000 (20000	55.1	56.5	1.4	0.0	0.0	0.0	55.1	56.5	1.4	
20000 (30000	114.0	116.9	2.9	0.0	0.0	0.0	114.0	116.9	2.9	
30000 (50000	236.7	241.6	4.9	0.0	0.0	0.0	236.7	241.6	4.9	
50000 (100000	178.1	181.0	2.9	0.0	0.0	0.0	178.1	181.0	2.9	
100000 (200000	60.4	60.9	.5	0.0	0.0	0.0	60.4	60.9	.5	
200000 (*****	43.0	43.2	.3	0.0	0.0	0.0	43.0	43.2	.3	
TOTALS	763.7	778.3	14.7	-4.6	-4.6	0.0	759.1	773.7	14.7	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NON-TAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
	(UNITS)		(UNITS)		(UNITS)		(UNITS)		(UNITS)	
***** (5000	0.	0.000	0.	0.000	0.	0.000	396.	.308	0.	2.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1466.	.367	0.	2.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	14587.	.464	0.	2.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11931.	.419	0.	2.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	32843.	2.328	0.	2.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	39563.	4.645	615.	.256
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14878.	2.892	0.	2.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	956.	.575	0.	2.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	193.	.277	0.	2.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	116831.	11.368	615.	.256
***** (5000	0.	0.000	0.	0.000	0.	0.000	86.	.038	13.	.222
5000 (10000	0.	0.000	1075.	.074	0.	0.000	5162.	.323	0.	.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1162.	.203	78.	.236
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2414.	.398	1266.	.762
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2545.	.873	1846.	.526
30000 (50000	0.	0.000	0.	0.000	0.	0.000	835.	.271	163.	.386
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	.308	0.	2.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	.308	0.	2.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	.308	0.	2.000
ITEMIZE. Total	0.	0.000	1075.	.074	0.	0.000	12265.	3.305	2565.	1.582
***** (5000	0.	0.000	0.	0.000	0.	0.000	481.	.038	13.	.222
5000 (10000	0.	0.000	1075.	.074	0.	0.000	6648.	.398	0.	2.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15750.	.666	78.	.236
15000 (20000	0.	0.000	0.	0.000	0.	0.000	14345.	1.417	1266.	.762
20000 (30000	0.	0.000	0.	0.000	0.	0.000	35386.	2.302	1846.	.526
30000 (50000	0.	0.000	0.	0.000	0.	0.000	48396.	4.916	778.	.162
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14879.	2.892	0.	2.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	956.	.575	0.	2.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	193.	.277	0.	2.000
ALL RETURNS. Total	0.	0.000	1075.	.074	0.	0.000	129036.	14.673	3168.	1.588

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE PROVISION #8

Data for: FEDERAL FILERS ONLY

LIMIT NON-BUS INTEREST DEDUCTIONS

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-53.9	-54.0	-.1	61.5	61.5	.0
5000 (10000	228	58.8	48.0	48.0	433.8	433.6	-.2	306.8	307.5	.1
10000 (15000	165	52.0	45.7	45.7	652.6	652.3	-.3	433.3	434.8	.1
15000 (20000	136	39.4	35.0	35.0	711.7	711.2	-.5	527.5	533.6	.6
20000 (30000	194	57.5	53.5	53.5	1431.0	1429.2	-.8	1061.8	1077.6	.1
30000 (50000	241	54.7	54.4	54.4	2016.6	2014.5	-.1	1623.3	1641.5	.2
50000 (100000	178	17.1	17.1	17.1	1045.2	1044.5	-.7	839.9	849.2	.3
100000 (200000	123	2.0	2.0	2.0	254.8	254.7	-.1	216.6	217.4	.1
200000 (*****	69	.4	.4	.4	128.5	128.5	-.0	95.6	95.9	.3
TOTALS	1699	338.1	263.0	253.0	6612.3	6606.6	-.5	5166.3	5219.4	.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	5.0	5.0	5.4	5.4	2.364	2.364	2.000	2.000	10.286	10.288
5000 (10000	4.7	4.7	6.7	6.7	3.096	3.097	3.000	3.000	8.800	8.800
10000 (15000	21.3	21.3	21.1	21.1	.482	.482	2.000	2.000	13.837	13.837
15000 (20000	19.3	19.0	8.0	8.0	2.000	2.000	0.000	0.000	2.886	2.886
20000 (30000	42.5	41.7	8.0	8.0	2.000	2.000	0.000	0.000	8.000	8.000
30000 (50000	44.8	41.8	8.0	8.0	2.000	2.000	0.000	0.000	5.523	5.463
50000 (100000	16.8	16.8	8.0	8.0	2.000	2.000	0.000	0.000	21.910	21.688
100000 (200000	2.0	2.0	8.0	8.0	2.000	2.000	2.000	2.000	14.483	14.326
200000 (*****	.4	.4	8.0	8.0	2.000	2.000	2.000	2.000	12.193	12.161
TOTALS	156.7	152.6	14.2	14.2	5.862	5.863	2.000	2.000	80.239	79.768

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.5	11.5	.0	-2.4	-2.4	0.0	9.1	9.1	.0
5000 (10000	18.1	18.2	.1	-2.1	-2.1	-.0	15.9	16.0	.1
10000 (15000	48.4	48.6	.2	-.1	-.1	0.0	48.3	48.5	.2
15000 (20000	56.5	57.2	.7	0.0	0.0	0.0	56.5	57.2	.7
20000 (30000	116.9	119.4	2.4	0.0	0.0	0.0	116.9	119.4	2.4
30000 (50000	241.6	246.0	4.3	0.0	0.0	0.0	241.6	246.0	4.3
50000 (100000	181.0	183.5	2.5	0.0	0.0	0.0	181.0	183.5	2.5
100000 (200000	60.9	61.2	.3	0.0	0.0	0.0	60.9	61.2	.3
200000 (*****	43.2	43.4	.1	0.0	0.0	0.0	43.2	43.4	.1
TOTALS	778.3	789.0	10.6	-4.6	-4.6	-.0	773.7	784.4	10.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION		
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)	
*****	5000	.0.	0.000	0.	0.000	0.	0.000	29.	.002	0.	2.002
5000	10000	.0.	0.000	0.	0.000	647.	-.001	2057.	.088	0.	2.000
10000	15000	.0.	0.000	0.	0.000	0.	0.000	5138.	.176	0.	2.000
15000	20000	.0.	0.000	0.	0.000	0.	0.000	9640.	.712	268.	.025
20000	30000	.0.	0.000	0.	0.000	0.	0.000	33179.	2.429	825.	.037
30000	50000	.0.	0.000	2.	.001	87.	-.010	39446.	4.353	3012.	.353
50000	100000	.0.	0.000	0.	0.000	438.	-.043	14450.	2.530	0.	2.000
100000	200000	.0.	0.000	0.	0.000	73.	-.006	1042.	.294	0.	2.000
200000	*****	.0.	0.000	0.	0.000	1.	-.000	257.	.118	0.	2.000
ITEMIZE.	Total	.0.	0.000	2.	.001	1247.	-.068	105239.	10.702	4104.	.415
*****	5000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
5000	10000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
10000	15000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
15000	20000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
20000	30000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
30000	50000	.0.	0.000	0.	0.000	615.	-.015	0.	0.000	0.	2.000
50000	100000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
100000	200000	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
200000	*****	.0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
NON-ITEMIZE.	Total	.0.	0.000	0.	0.000	615.	-.015	0.	0.000	0.	2.000
*****	5000	.0.	0.000	0.	0.000	0.	0.000	29.	.002	0.	2.000
5000	10000	.0.	0.000	0.	0.000	647.	-.001	2057.	.088	0.	2.000
10000	15000	.0.	0.000	0.	0.000	0.	0.000	5138.	.176	0.	2.000
15000	20000	.0.	0.000	0.	0.000	0.	0.000	9640.	.712	268.	.025
20000	30000	.0.	0.000	0.	0.000	0.	0.000	33179.	2.429	825.	.037
30000	50000	.0.	0.000	2.	.001	783.	-.025	39446.	4.353	3012.	.353
50000	100000	.0.	0.000	0.	0.000	438.	-.043	14450.	2.530	0.	2.000
100000	200000	.0.	0.000	0.	0.000	73.	-.006	1042.	.294	0.	2.000
200000	*****	.0.	0.000	0.	0.000	1.	-.000	257.	.118	0.	2.000
ALL RETURNS.	Total	.0.	0.000	2.	.001	1862.	-.075	105239.	10.702	4104.	.415

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-54.0	-54.0	0.0	61.5	61.5	0.0
5000 (10000	228	58.8	48.0	48.0	433.6	433.6	0.0	307.9	308.5	.5
10000 (15000	165	52.0	45.7	45.7	652.3	652.3	0.0	434.8	438.2	.3
15000 (20000	136	39.4	35.0	35.0	711.2	711.2	0.0	533.6	539.3	.6
20000 (30000	194	57.5	53.5	53.5	1429.2	1429.2	0.0	1077.6	1086.5	.9
30000 (50000	241	54.7	54.4	54.4	2014.5	2014.5	0.0	1641.5	1645.9	.4
50000 (100000	178	17.1	17.1	17.1	1044.5	1044.5	0.0	849.2	858.8	.6
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	217.4	217.5	.0
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	95.9	95.9	0.0
TOTALS	1699	338.1	263.0	253.0	6606.6	6606.6	0.0	5219.4	5246.3	26.9
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	RETURN WITH EARNED INCOME CRED.	MINIMUM TAX	ALTERNATIVE MIN TAX					
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.0	5.0	5.4	5.4	2,364	2,364	0.000	0.000	10,288	10,288
5000 (10000	4.7	4.7	6.7	6.7	3,897	3,897	0.000	0.000	0.000	0.000
10000 (15000	21.3	21.3	2.1	2.1	.402	.402	0.000	0.000	13,837	13,837
15000 (20000	19.0	19.0	0.0	0.0	0.000	0.000	0.000	0.000	2,386	2,386
20000 (30000	41.7	38.4	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	41.8	41.7	0.0	0.0	0.000	0.000	0.000	0.000	5,463	5,461
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	21,608	21,574
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14,326	14,324
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	12,161	12,161
TOTALS	152.6	149.2	14.2	14.2	5,863	5,863	0.000	0.000	79,768	79,730
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	11.5	11.5	0.0	-2.4	-2.4	0.0	9.1	9.1	0.0	
5000 (10000	18.2	18.3	.1	-2.1	-2.1	0.0	15.0	15.1	.1	
10000 (15000	48.6	48.9	.4	-.1	-.1	0.0	48.5	48.8	.4	
15000 (20000	57.2	58.0	.8	0.0	0.0	0.0	57.2	58.0	.8	
20000 (30000	119.4	121.2	1.8	0.0	0.0	0.0	119.4	121.2	1.8	
30000 (50000	246.0	247.1	1.1	0.0	0.0	0.0	246.0	247.1	1.1	
50000 (100000	183.5	184.1	.5	0.0	0.0	0.0	183.5	184.1	.5	
100000 (200000	61.2	61.2	0	0.0	0.0	0.0	61.2	61.2	0	
200000 (*****	43.4	43.4	0.0	0.0	0.0	0.0	43.4	43.4	0.0	
TOTALS	789.0	793.6	4.7	-4.6	-4.6	0.0	784.4	789.0	4.7	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH			
	RETURNS MADE NONTAXABLE	NUMBER OF RETURNS (DOLLARS)	RETURNS MADE TAXABLE	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	RETURNS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	RETURNS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	CHANGED THEIR TYPE OF DEDUCTION
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1662.	.068	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12881.	.375	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11132.	.753	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	19827.	1.653	3384.	.388	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	9577.	1.081	121.	.823	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1418.	.532	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	55.	.005	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	55672.	4.667	3425.	.483	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1662.	.068	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12881.	.375	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11132.	.753	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	19827.	1.653	3384.	.388	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	9577.	1.081	121.	.823	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1418.	.532	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	55.	.005	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	55672.	4.667	3425.	.483	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-54.0	-54.0	0.0	61.5	61.5	.1
5000 (10000	228	58.8	48.0	48.0	433.6	433.6	0.0	388.5	388.8	.4
10000 (15000	165	52.0	45.7	45.7	652.3	652.3	0.0	438.2	441.3	.3
15000 (20000	136	39.4	35.0	35.0	711.2	711.2	0.0	539.5	541.3	.2
20000 (30000	194	57.5	53.5	53.5	1429.2	1429.2	0.0	1088.5	1096.8	.8
30000 (50000	241	54.7	54.4	54.4	2014.5	2014.5	0.0	1645.9	1659.0	.1
50000 (100000	178	17.1	17.1	17.1	1044.5	1044.5	0.0	850.8	857.3	.5
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	217.5	218.8	.1
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	95.9	96.3	.3
TOTALS	1699	338.1	263.0	263.0	6686.6	6686.6	0.0	5246.3	5281.8	.5
 ITEMIZED RETURNS RETURNS WITH OUTLAY EARNED INCOME CRED. MINIMUM TAX ALTERNATIVE MINTAX										
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS (000'S)	RETURNS WITH OUTLAY (000'S)	EARNED INCOME CRED. (000'S)	MINIMUM TAX (\$ MIL)	ALTERNATIVE MINTAX (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.0	5.0	5.4	5.4	2.364	2.364	0.000	0.000	10.288	10.288
5000 (10000	4.7	4.7	6.7	6.7	3.897	3.897	0.000	0.000	0.000	0.000
10000 (15000	21.3	19.0	2.1	2.1	.402	.402	0.000	0.000	13.037	13.037
15000 (20000	19.0	18.5	0.0	0.0	0.000	0.000	0.000	0.000	2.886	2.886
20000 (30000	38.4	36.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	41.7	40.4	0.0	0.0	0.000	0.000	0.000	0.000	5.461	5.423
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	21.574	21.395
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.324	14.159
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	12.161	12.090
TOTALS	149.2	143.0	14.2	14.2	5.863	5.863	0.000	0.000	79.730	79.277
 TAX (POSITIVE PORTION) OUTLAYS (NEGATIVE PORTION) TAX (NET OF OUTLAYS)										
INCOME CLASS (DOLLARS)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)
	11.5	11.5	.0	-2.4	-2.4	0.0	9.1	9.2	.0	9.1
***** (5000	18.3	18.3	.0	-2.1	-2.1	0.0	16.1	16.1	.0	16.1
5000 (10000	48.9	49.3	.3	-.1	-.1	0.0	48.8	49.2	.3	48.8
10000 (15000	58.0	58.3	.3	0.0	0.0	0.0	58.0	58.3	.3	58.0
15000 (20000	121.2	122.6	1.4	0.0	0.0	0.0	121.2	122.6	1.4	121.2
20000 (30000	247.1	250.3	3.3	0.0	0.0	0.0	247.1	250.3	3.3	247.1
30000 (50000	184.1	186.1	2.0	0.0	0.0	0.0	184.1	186.1	2.0	184.1
50000 (100000	61.2	61.7	.4	0.0	0.0	0.0	61.2	61.7	.4	61.2
100000 (200000	43.4	43.5	.1	0.0	0.0	0.0	43.4	43.5	.1	43.4
200000 (*****	793.6	801.5	7.9	-4.6	-4.6	0.0	789.0	796.9	7.9	789.0

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF CHANGE (\$ MIL.)
***** (5000	3.	0.000	0.	0.000	0.	0.000	396.	.010	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2057.	.039	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15029.	.331	2251.	.031
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9379.	.312	523.	.009
20000 (30000	0.	0.000	0.	0.000	0.	0.000	30808.	1.384	2113.	.062
30000 (50000	0.	0.000	0.	0.000	0.	0.000	37248.	3.283	1211.	.088
50000 (100000	0.	0.000	0.	0.000	0.	0.000	13562.	2.000	62.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1253.	.417	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	188.	.183	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	109920.	7.879	6159.	.190
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	396.	.010	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2057.	.039	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15029.	.331	2251.	.031
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9379.	.312	523.	.009
20000 (30000	0.	0.000	0.	0.000	0.	0.000	30808.	1.384	2113.	.062
30000 (50000	0.	0.000	0.	0.000	0.	0.000	37248.	3.283	1211.	.088
50000 (100000	0.	0.000	0.	0.000	0.	0.000	13562.	2.000	62.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1253.	.417	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	188.	.183	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	109920.	7.879	6159.	.190

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-54.0	-54.0	0.0	61.5	61.5	0.0
5000 (10000	228	58.8	48.0	48.3	433.6	433.6	0.0	388.8	388.8	0.0
10000 (15000	165	52.0	45.7	46.0	652.3	652.3	0.0	441.3	441.3	0.0
15000 (20000	136	39.4	35.0	37.6	711.2	711.2	0.0	541.9	541.9	0.0
20000 (30000	194	57.5	53.5	56.0	1429.2	1429.2	0.0	1096.8	1096.8	0.0
30000 (50000	241	54.7	54.4	54.6	2014.5	2014.5	0.0	1659.0	1659.0	0.0
50000 (100000	178	17.1	17.1	17.1	1044.5	1044.5	0.0	857.3	857.3	0.0
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	218.8	218.8	0.0
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	96.3	96.3	0.0
TOTALS	1699	338.1	263.0	268.8	6606.6	6606.6	0.0	5281.8	5281.8	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.0	5.0	5.4	5.4	2.364	2.364	0.000	0.000	10.288	10.288
5000 (10000	4.7	4.7	6.7	6.7	3.097	3.097	0.000	0.000	0.000	0.000
10000 (15000	19.0	19.0	2.1	2.1	.402	.402	0.000	0.000	13.037	13.037
15000 (20000	18.5	18.5	0.0	0.0	0.000	0.000	0.000	0.000	2.886	2.886
20000 (30000	36.3	36.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	40.4	40.4	0.0	0.0	0.000	0.000	0.000	0.000	5.423	4.834
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	21.395	19.493
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.159	9.739
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	12.090	10.908
TOTALS	143.0	143.0	14.2	14.2	5.863	5.863	0.000	0.000	79.277	71.185

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.5	11.5	0.0	-2.4	-2.4	0.0	9.2	9.2	0.0
5000 (10000	18.3	18.6	.3	-2.1	-2.1	0.0	16.1	16.5	.3
10000 (15000	49.3	49.5	.3	-.1	-.1	0.0	49.2	49.4	.3
15000 (20000	58.3	59.4	1.0	0.0	0.0	0.0	58.3	59.4	1.0
20000 (30000	122.6	128.6	6.0	0.0	0.0	0.0	122.6	128.6	6.0
30000 (50000	250.3	252.9	2.6	0.0	0.0	0.0	250.3	252.9	2.6
50000 (100000	186.1	189.5	3.5	0.0	0.0	0.0	186.1	189.5	3.5
100000 (200000	61.7	63.0	1.4	0.0	0.0	0.0	61.7	63.0	1.4
200000 (*****	43.5	43.7	.2	0.0	0.0	0.0	43.5	43.7	.2
TOTALS	801.5	816.8	15.3	-4.6	-4.6	0.0	796.9	812.2	15.3

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	954.	.222	0.	0.000
15000 (20000	0.	0.000	2357.	.751	0.	0.000	2910.	.887	0.	0.000
20000 (30000	0.	0.000	1826.	2.798	0.	0.000	4577.	3.770	0.	0.000
30000 (50000	0.	0.000	181.	.211	0.	0.000	3825.	2.097	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2770.	3.476	0.	0.000
100000 (200000	0.	0.000	2.	.004	0.	0.000	610.	1.392	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	157.	.241	0.	0.000
ITEMIZE, Total	0.	0.000	4365.	3.763	0.	0.000	15803.	12.005	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	328.	.090	0.	0.000	1937.	.327	0.	0.000
10000 (15000	0.	0.000	344.	.032	0.	0.000	344.	.032	0.	0.000
15000 (20000	0.	0.000	213.	.027	0.	0.000	912.	.230	0.	0.000
20000 (30000	0.	0.000	611.	.553	0.	0.000	2698.	2.296	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	628.	.489	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	5.	.013	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1496.	.783	0.	0.000	6523.	3.297	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	328.	.090	0.	0.000	1937.	.327	0.	0.000
10000 (15000	0.	0.000	344.	.032	0.	0.000	1298.	.254	0.	0.000
15000 (20000	0.	0.000	2570.	.778	0.	0.000	3821.	1.837	0.	0.000
20000 (30000	0.	0.000	2437.	3.352	0.	0.000	7275.	5.975	0.	0.000
30000 (50000	0.	0.000	181.	.211	0.	0.000	4454.	2.586	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2775.	3.489	0.	0.000
100000 (200000	0.	0.000	2.	.004	0.	0.000	610.	1.392	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	157.	.241	0.	0.000
ALL RETURNS, Total	0.	0.000	5861.	4.466	0.	0.000	22326.	15.302	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-54.0	-54.0	0.0	61.5	61.5	0.0
5000 (10000	228	58.8	48.3	45.9	433.6	433.6	0.0	308.8	308.8	0.0
10000 (15000	165	52.0	46.0	40.7	652.3	652.3	0.0	441.3	441.3	0.0
15000 (20000	136	39.4	37.6	37.6	711.2	711.2	0.0	541.9	541.9	0.0
20000 (30000	194	57.5	56.0	56.0	1429.2	1429.2	0.0	1096.8	1096.8	0.0
30000 (50000	241	54.7	54.6	54.6	2014.5	2014.5	0.0	1659.0	1659.0	0.0
50000 (100000	178	17.1	17.1	17.1	1044.5	1044.5	0.0	857.3	857.3	0.0
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	218.8	218.8	0.0
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	96.3	96.3	0.0
TOTALS	1699	338.1	268.8	261.2	5606.6	5606.6	0.0	5281.8	5281.8	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	5.0	5.0	5.4	5.9	2.364	3.380	0.000	0.000	10.268	10.268
5000 (10000	4.7	4.7	6.7	9.1	3.097	6.413	0.000	0.000	0.000	0.000
10000 (15000	19.0	19.0	2.1	7.4	.402	4.302	0.000	0.000	13.037	13.037
15000 (20000	18.5	18.5	0.0	0.0	0.000	.000	0.000	0.000	2.886	2.886
20000 (30000	36.3	36.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	48.4	48.4	0.0	0.0	0.000	0.000	0.000	0.000	4.834	4.834
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	19.493	19.493
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	9.739	9.739
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	10.988	10.988
TOTALS	143.0	143.0	14.2	22.4	5.863	14.095	0.000	0.000	71.185	71.185

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.5	11.5	-0	-2.4	-3.4	-1.0	9.2	8.1	-1.0
5000 (10000	18.6	18.1	-.5	-2.1	-5.0	-2.8	16.5	13.2	-3.3
10000 (15000	49.5	47.9	-1.6	-.1	-2.4	-2.3	49.4	45.5	-3.9
15000 (20000	59.4	59.4	0	0.0	0.0	0.0	59.4	59.4	0
20000 (30000	128.6	128.6	0	0.0	0.0	0.0	128.6	128.6	0.0
30000 (50000	252.9	252.9	0	0.0	0.0	0.0	252.9	252.9	0.0
50000 (100000	189.5	189.5	0	0.0	0.0	0.0	189.5	189.5	0.0
100000 (200000	63.0	63.0	0	0.0	0.0	0.0	63.0	63.0	0.0
200000 (*****	43.7	43.7	0	0.0	0.0	0.0	43.7	43.7	0.0
TOTALS	816.8	814.7	-2.1	-4.6	-10.7	-6.1	812.2	804.0	-6.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

Data for: ALL RETURNS

EXPANDED EARNED INCOME CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	441.	-0.859	0.	0.000	0.	0.200
5000 (10000	0.	0.000	0.	0.000	2355.	-0.609	0.	0.000	0.	0.000
10000 (15000	220.	-0.059	0.	0.000	4604.	-1.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	220.	-0.059	0.	0.000	7400.	-1.749	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	5631.	-0.957	0.	0.000	0.	0.200
5000 (10000	2412.	-0.954	0.	0.000	8829.	-2.707	0.	0.000	0.	0.000
10000 (15000	5272.	-2.087	0.	0.000	7919.	-2.820	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3.	-0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	2.	-0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	7464.	-3.040	0.	0.000	22383.	-6.484	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	5872.	-1.016	0.	0.000	0.	0.000
5000 (10000	2412.	-0.954	0.	0.000	11184.	-3.316	0.	0.000	0.	0.000
10000 (15000	5272.	-2.145	0.	0.000	12523.	-3.900	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3.	-0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	2.	-0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	7684.	-3.099	0.	0.000	29784.	-8.232	0.	0.000	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	7.0	-54.0	-54.0	0.0	61.5	61.5	0.0
5000 (10000	228	58.8	45.9	45.9	433.6	433.6	0.0	388.8	388.8	0.0
10000 (15000	165	52.0	48.7	48.7	652.3	652.3	0.0	441.3	441.3	0.0
15000 (20000	136	39.4	37.6	37.6	711.2	711.2	0.0	541.9	541.9	0.0
20000 (30000	194	57.5	56.0	56.0	1429.2	1429.2	0.0	1096.8	1096.8	0.0
30000 (50000	241	54.7	54.6	54.6	2014.5	2014.5	0.0	1659.0	1659.0	0.0
50000 (100000	178	17.1	17.1	17.1	1044.5	1044.5	0.0	857.3	857.3	0.0
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	218.8	218.8	0.0
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	96.3	96.3	0.0
TOTALS	1699	338.1	261.2	261.2	6606.6	6606.6	0.0	5281.8	5281.8	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	5.0	5.0	5.9	5.9	3.380	3.380	0.000	0.000	10.288	10.288
5000 (10000	4.7	4.7	9.1	9.1	6.413	6.413	0.000	0.000	8.000	8.000
10000 (15000	19.0	19.0	7.4	7.4	4.382	4.382	0.000	0.000	13.037	13.037
15000 (20000	18.5	18.5	8.0	8.0	.000	.000	0.000	0.000	2.886	2.886
20000 (30000	36.3	36.3	8.0	8.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	48.4	48.4	8.0	8.0	.000	.000	0.000	0.000	4.834	4.834
50000 (100000	16.8	16.8	8.0	8.0	0.000	0.000	0.000	0.000	19.493	19.494
100000 (200000	2.0	2.0	8.0	8.0	0.000	0.000	0.000	0.000	9.739	9.736
200000 (*****	.4	.4	8.0	8.0	0.000	0.000	0.000	0.000	10.908	10.897
TOTALS	143.0	143.0	22.4	22.4	14.095	14.095	0.000	0.000	71.185	71.161

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.5	11.5	.0	-3.4	-3.4	0.0	8.1	8.1	.0
5000 (10000	18.1	18.1	.0	-5.0	-5.0	0.0	13.2	13.2	.0
10000 (15000	47.9	48.2	.3	-2.4	-2.4	0.0	45.5	45.8	.3
15000 (20000	59.4	59.6	.3	0.0	0.0	0.0	59.4	59.6	.3
20000 (30000	128.6	128.6	.0	0.0	0.0	0.0	128.6	128.6	.0
30000 (50000	252.9	253.3	.4	0.0	0.0	0.0	252.9	253.3	.4
50000 (100000	189.5	189.7	.2	0.0	0.0	0.0	189.5	189.7	.2
100000 (200000	63.0	63.1	.0	0.0	0.0	0.0	63.0	63.1	.0
200000 (*****	43.7	43.7	.0	0.0	0.0	0.0	43.7	43.7	.0
TOTALS	814.7	815.9	1.2	-10.7	-10.7	0.0	804.0	805.2	1.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	8.	8,000	8.	8,000	8.	8,000	8.	8,000	8.	8,000
5000 (10000	8.	8,000	8.	8,000	8.	8,000	8.	8,000	8.	8,000
10000 (15000	8.	8,000	8.	8,000	8.	8,000	2651.	.088	8.	8,000
15000 (20000	8.	8,000	8.	8,000	8.	8,000	6146.	.239	8.	8,000
20000 (30000	8.	8,000	8.	8,000	8.	8,000	708.	.016	8.	8,000
30000 (50000	8.	8,000	8.	8,000	8.	8,000	3681.	.283	8.	8,000
50000 (100000	8.	8,000	8.	8,000	8.	8,000	2781.	.203	8.	8,000
100000 (200000	8.	8,000	8.	8,000	8.	8,000	265.	.032	8.	8,000
200000 (*****	8.	8,000	8.	8,000	8.	8,000	85.	.012	8.	8,000
ITEMIZE, Total	8.	8,000	8.	8,000	8.	8,000	16318.	.873	8.	8,000
***** (5000	8.	8,000	8.	8,000	8.	8,000	103.	.009	8.	8,000
5000 (10000	8.	8,000	8.	8,000	8.	8,000	718.	.016	8.	8,000
10000 (15000	8.	8,000	8.	8,000	8.	8,000	3289.	.283	8.	8,000
15000 (20000	8.	8,000	8.	8,000	8.	8,000	1152.	.038	8.	8,000
20000 (30000	8.	8,000	8.	8,000	8.	8,000	2690.	.022	8.	8,000
30000 (50000	8.	8,000	8.	8,000	8.	8,000	1253.	.071	8.	8,000
50000 (100000	8.	8,000	8.	8,000	8.	8,000	8.	8,000	8.	8,000
100000 (200000	8.	8,000	8.	8,000	8.	8,000	8.	8,000	8.	8,000
200000 (*****	8.	8,000	8.	8,000	8.	8,000	8.	8,000	8.	8,000
NON-ITEMIZE, Total	8.	8,000	8.	8,000	8.	8,000	9286.	.351	8.	8,000
***** (5000	8.	8,000	8.	8,000	8.	8,000	103.	.009	8.	8,000
5000 (10000	8.	8,000	8.	8,000	8.	8,000	718.	.016	8.	8,000
10000 (15000	8.	8,000	8.	8,000	8.	8,000	5948.	.291	8.	8,000
15000 (20000	8.	8,000	8.	8,000	8.	8,000	7298.	.269	8.	8,000
20000 (30000	8.	8,000	8.	8,000	8.	8,000	3399.	.039	8.	8,000
30000 (50000	8.	8,000	8.	8,000	8.	8,000	4935.	.355	8.	8,000
50000 (100000	8.	8,000	8.	8,000	8.	8,000	2781.	.203	8.	8,000
100000 (200000	8.	8,000	8.	8,000	8.	8,000	265.	.032	8.	8,000
200000 (*****	8.	8,000	8.	8,000	8.	8,000	85.	.012	8.	8,000
All RETURNS, Total	8.	8,000	8.	8,000	8.	8,000	25524.	1.223	8.	8,000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

Data for: FEDERAL FILERS ONLY

MODIFY EXEMPTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	7.0	13.5	-54.0	-54.0	0.0	61.5	77.3	15.7
5000 (10000	228	58.8	45.9	42.8	433.6	433.6	0.0	308.8	283.6	-25.2
10000 (15000	165	52.0	48.7	37.7	652.3	652.3	0.0	441.3	390.5	-50.6
15000 (20000	136	39.4	37.6	34.7	711.2	711.2	0.0	541.9	496.6	-45.3
20000 (30000	194	57.5	56.0	55.9	1429.2	1429.2	0.0	1096.8	974.9	-121.8
30000 (50000	241	54.7	54.6	54.6	2014.5	2014.5	0.0	1659.0	1538.0	-121.0
50000 (100000	178	17.1	17.1	17.1	1844.5	1844.5	0.0	857.3	613.2	-44.1
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	218.8	215.3	-3.6
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	96.3	95.8	-.5
TOTALS	1699	338.1	261.2	258.5	6606.6	6606.6	0.0	5281.8	4885.2	-396.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.0	5.0	5.9	5.9	3.380	3.380	0.000	0.000	10.288	10.296
5000 (10000	4.7	4.7	9.1	10.1	6.413	6.413	0.000	0.000	0.000	0.000
10000 (15000	19.0	19.0	7.4	10.1	4.382	4.382	0.000	0.000	13.037	13.365
15000 (20000	18.5	18.5	0.0	.0	.000	.000	0.000	0.000	2.886	2.947
20000 (30000	36.3	36.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	40.4	40.4	0.0	0.0	.000	.000	0.000	0.000	4.834	5.084
50000 (100000	16.8	16.8	0.0	0.0	0.000	0.000	0.000	0.000	19.494	20.751
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	9.736	10.323
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	10.897	10.997
TOTALS	143.0	143.0	22.4	26.1	14.095	14.095	0.000	0.000	71.161	73.774

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.5	12.3	.7	-3.4	-3.4	0.0	8.1	8.9	.7
5000 (10000	18.1	17.2	-.9	-5.0	-5.0	-.9	13.2	11.4	-1.8
10000 (15000	48.2	45.7	-2.5	-2.4	-3.6	-1.2	45.6	42.1	-3.7
15000 (20000	59.6	53.9	-5.7	0.0	-.0	-.0	59.6	53.9	-5.7
20000 (30000	128.6	107.7	-20.9	0.0	0.0	0.0	128.6	107.7	-20.9
30000 (50000	253.3	224.2	-29.1	0.0	0.0	0.0	253.3	224.2	-29.1
50000 (100000	189.7	176.3	-13.4	0.0	0.0	0.0	189.7	176.3	-13.4
100000 (200000	63.1	62.1	-.9	0.0	0.0	0.0	63.1	62.1	-.9
200000 (*****	43.7	43.6	-.1	0.0	0.0	0.0	43.7	43.6	-.1
TOTALS	815.9	743.0	-72.9	-10.7	-12.8	-2.1	805.2	730.2	-75.0

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION		
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)	
***** (5000	5200	.0.	8,000	.0.	8,000	.0.	8,000	.553.	.095	.0.	8,000
5000 (10000	12000	.0.	8,000	.0.	8,000	1672.	-.379	385.	.063	.0.	8,000
10000 (15000	15000	2305.	-.498	.0.	8,000	8271.	-1.443	4806.	.234	.0.	8,000
15000 (20000	20000	2714.	-.722	.0.	8,000	9468.	-2.634	7853.	.588	.0.	8,000
20000 (30000	30000	.0.	8,000	.0.	8,000	33585.	-13.986	1296.	.125	.0.	8,000
30000 (50000	50000	.0.	8,000	.0.	8,000	38585.	-22.099	1338.	.151	.0.	8,000
50000 (100000	100000	.0.	8,000	.0.	8,000	15120.	-13.570	566.	.137	.0.	8,000
100000 (200000	200000	.0.	8,000	.0.	8,000	995.	-1.054	422.	.121	.0.	8,000
200000 (*****	*****	.0.	8,000	.0.	8,000	152.	-.162	39.	.013	.0.	8,000
ITEMIZE. Total	5019.	-.1212	.0.	0.000	107867.	-.55.327	17351.	1.519	.0.	0.000	
***** (5000	1260.	-.039	7835.	.597	3412.	-.383	10478.	.936	.0.	0.000	
5000 (10000	3136.	-.849	0.	0.000	27857.	-4.198	19962.	2.740	.0.	0.000	
10000 (15000	750.	-.188	0.	0.000	21329.	-3.951	9956.	1.458	.0.	0.000	
15000 (20000	213.	-.027	0.	0.000	16997.	-4.180	3122.	.587	.0.	0.000	
20000 (30000	100.	-.010	0.	0.000	19295.	-7.208	1787.	.175	.0.	0.000	
30000 (50000	0.	0.000	0.	0.000	12853.	-7.381	1201.	.231	.0.	0.000	
50000 (100000	0.	0.000	0.	0.000	5.	-.004	0.	0.000	.0.	0.000	
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	.0.	0.000	
200000 (*****	*****	.0.	0.000	.0.	0.000	0.	0.000	0.	0.000	.0.	0.000
NON-ITEMIZE. Total	5459.	-.1.112	7835.	.597	101747.	-27.223	46585.	6.847	.0.	0.000	
***** (5000	1260.	-.039	7835.	.597	3412.	-.383	11131.	1.831	.0.	0.000	
5000 (10000	3136.	-.849	0.	0.000	29529.	-4.577	28347.	2.804	.0.	0.000	
10000 (15000	3855.	-.670	0.	0.000	29601.	-5.393	14762.	1.692	.0.	0.000	
15000 (20000	2928.	-.750	0.	0.000	26485.	-6.814	10974.	1.087	.0.	0.000	
20000 (30000	100.	-.010	0.	0.000	52873.	-21.194	3883.	.299	.0.	0.000	
30000 (50000	0.	0.000	0.	0.000	51438.	-29.488	2611.	.383	.0.	0.000	
50000 (100000	0.	0.000	0.	0.000	15125.	-13.574	566.	.137	.0.	0.000	
100000 (200000	0.	0.000	0.	0.000	995.	-1.054	422.	.121	.0.	0.000	
200000 (*****	*****	.0.	0.000	.0.	0.000	152.	-.162	39.	.013	.0.	0.000
ALL RETURNS. Total	10478.	-.2.325	7835.	.597	209615.	-.82.551	63936.	7.567	.0.	0.000	

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	13.5	13.5	-54.0	-54.0	0.0	77.3	16.7	-60.6
5000 (10000	228	58.8	42.8	41.9	433.6	433.6	0.0	283.6	145.7	-137.9
10000 (15000	165	52.0	37.7	37.6	652.3	652.3	0.0	390.5	242.8	-147.7
15000 (20000	136	39.4	34.7	34.7	711.2	711.2	0.0	496.6	367.8	-128.8
20000 (30000	194	57.5	55.9	55.9	1429.2	1429.2	0.0	974.9	773.7	-201.2
30000 (50000	241	54.7	54.6	54.6	2014.5	2014.5	0.0	1538.0	1339.1	-198.9
50000 (100000	178	17.1	17.1	17.1	1044.5	1044.5	0.0	813.2	749.2	-64.0
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	215.3	207.9	-7.3
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	95.8	94.4	-1.4
TOTALS	1699	338.1	258.5	257.5	6686.6	6686.6	0.0	4885.2	3937.3	-947.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	5.0	5.0	5.9	5.9	3.380	3.380	0.000	0.000	10.296	10.296
5000 (10000	4.7	4.7	10.1	10.1	6.413	6.413	0.000	0.000	0.000	0.000
10000 (15000	19.0	15.0	10.1	10.1	4.302	4.302	0.000	0.000	13.365	13.365
15000 (20000	18.5	11.3	.0	.0	.000	.000	0.000	0.000	2.947	2.947
20000 (30000	36.3	35.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	40.4	40.0	0.0	0.0	.000	.000	0.000	0.000	5.084	5.212
50000 (100000	16.8	16.6	0.0	0.0	0.000	0.000	0.000	0.000	20.761	20.808
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	10.323	10.323
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	10.997	10.997
TOTALS	143.0	138.6	26.1	26.1	14.095	14.095	0.000	0.000	73.774	73.949

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	12.3	12.3	0.0	-3.4	-3.4	0.0	8.9	8.9	0.0
5000 (10000	17.2	16.8	-.4	-5.8	-5.8	0.0	11.4	11.0	-.4
10000 (15000	45.7	44.3	-1.4	-3.6	-3.6	0.0	42.1	40.7	-1.4
15000 (20000	53.9	52.0	-1.9	-.0	-.0	0.0	53.9	52.0	-1.9
20000 (30000	107.7	106.7	-1.0	0.0	0.0	0.0	107.7	106.7	-.0
30000 (50000	224.2	223.0	-1.1	0.0	0.0	0.0	224.2	223.0	-.1
50000 (100000	176.3	176.2	-.1	0.0	0.0	0.0	176.3	176.2	-.1
100000 (200000	62.1	62.1	0.0	0.0	0.0	0.0	62.1	62.1	0.0
200000 (*****	43.6	43.6	0.0	0.0	0.0	0.0	43.6	43.6	0.0
TOTALS	743.0	737.0	-6.0	-12.0	-12.0	0.0	730.2	724.3	-6.0

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4045.	-.354	0.	0.000	4045.	-.354
15000 (20000	0.	0.000	0.	0.000	7215.	-1.557	0.	0.000	7215.	-1.557
20000 (30000	0.	0.000	0.	0.000	599.	-.093	0.	0.000	599.	-.093
30000 (50000	0.	0.000	0.	0.000	408.	-.153	0.	0.000	408.	-.153
50000 (100000	0.	0.000	0.	0.000	92.	-.082	0.	0.000	192.	-.082
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	12360.	-2.239	0.	0.000	12460.	-2.239
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	898.	-.142	0.	0.000	2531.	-.398	0.	0.000	0.	0.000
10000 (15000	98.	-.038	0.	0.000	3251.	-1.061	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1404.	-.328	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2078.	-.954	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1215.	-.985	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2.	-.001	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	988.	-.171	0.	0.000	18481.	-3.719	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	898.	-.142	0.	0.000	2531.	-.398	0.	0.000	0.	0.000
10000 (15000	98.	-.038	0.	0.000	7296.	-1.415	0.	0.000	4045.	-.354
15000 (20000	0.	0.000	0.	0.000	8619.	-1.885	0.	0.000	7215.	-1.557
20000 (30000	0.	0.000	0.	0.000	2677.	-1.047	0.	0.000	599.	-.093
30000 (50000	0.	0.000	0.	0.000	1623.	-1.138	0.	0.000	408.	-.153
50000 (100000	0.	0.000	0.	0.000	94.	-.083	0.	0.000	192.	-.082
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	988.	-.171	0.	0.000	22841.	-5.958	0.	0.000	12460.	-2.239

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	13.5	13.3	-54.8	-54.8	0.0	16.7	16.7	0.0
5000 (10000	228	58.8	41.9	44.8	433.6	433.6	0.0	145.7	145.7	0.0
10000 (15000	165	52.8	37.6	37.6	652.3	652.3	0.0	242.8	242.8	0.0
15000 (20000	136	39.4	34.7	34.7	711.2	711.2	0.0	367.8	367.8	0.0
20000 (30000	194	57.5	55.9	55.9	1429.2	1429.2	0.0	773.7	773.7	0.0
30000 (50000	241	54.7	54.6	54.5	2014.5	2014.5	0.0	1339.1	1339.1	0.0
50000 (100000	178	17.1	17.1	17.1	1844.5	1844.5	0.0	749.2	749.2	0.0
100000 (200000	123	2.0	2.0	2.0	254.7	254.7	0.0	207.9	207.9	0.0
200000 (*****	69	.4	.4	.4	120.5	120.5	0.0	94.4	94.4	0.0
TOTALS	1699	338.1	257.5	259.9	6606.6	6606.6	0.0	3937.3	3937.3	0.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	EARNEED INCOME CRED.	MINIMUM TAX	ALTERNATIVE MIN TAX					
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.8	5.8	5.9	5.9	3.388	3.388	0.000	0.000	10.296	10.295
5000 (10000	4.7	4.7	10.1	10.1	6.413	6.413	0.000	0.000	8.000	8.000
10000 (15000	15.0	15.0	10.1	10.1	4.302	4.302	0.000	0.000	13.355	13.350
15000 (20000	11.3	11.3	.0	.0	.300	.300	0.000	0.000	2.947	2.969
20000 (30000	35.7	35.7	.0	.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	48.0	48.0	.0	.0	.000	.000	0.000	0.000	5.212	5.738
50000 (100000	16.6	16.6	.0	.0	0.000	0.000	0.000	0.000	20.808	23.465
100000 (200000	2.0	2.0	.0	.0	0.000	0.000	0.000	0.000	10.323	12.887
200000 (*****	.4	.4	.0	.0	0.000	0.000	0.000	0.000	10.997	15.085
TOTALS	138.6	138.6	26.1	26.1	14.095	14.095	0.000	0.000	73.949	83.789
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	12.3	12.3	.0	-3.4	-3.4	0.0	8.9	8.9	.0	
5000 (10000	16.8	17.9	1.1	-5.8	-5.8	0.0	11.0	12.1	1.1	
10000 (15000	44.3	45.2	.9	-3.6	-3.6	0.0	40.7	41.6	.9	
15000 (20000	52.0	51.3	-.7	-.0	-.0	0.0	52.0	51.3	-.7	
20000 (30000	106.7	103.3	-.3	0.0	0.0	0.0	106.7	103.3	-.3	
30000 (50000	223.0	198.6	-24.4	0.0	0.0	0.0	223.0	198.6	-24.4	
50000 (100000	176.2	158.0	-18.2	0.0	0.0	0.0	176.2	158.0	-18.2	
100000 (200000	62.1	55.5	-6.7	0.0	0.0	0.0	62.1	55.5	-6.7	
200000 (*****	43.6	39.9	-3.6	0.0	0.0	0.0	43.6	39.9	-3.6	
TOTALS	737.0	682.0	-55.1	-12.8	-12.8	0.0	724.3	669.2	-55.1	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	258.	- .001	396.	.010	0.	2.268
5000 (10000	0.	0.000	0.	0.000	1662.	- .006	396.	.013	0.	2.268
10000 (15000	0.	0.000	0.	0.000	87.	- .002	3153.	.162	0.	2.268
15000 (20000	0.	0.000	0.	0.000	954.	- .009	5836.	.266	0.	2.268
20000 (30000	0.	0.000	0.	0.000	11299.	-2.145	22983.	1.268	0.	2.268
30000 (50000	84.	-.035	0.	0.000	37349.	-16.218	2156.	.853	0.	2.268
50000 (100000	0.	0.000	0.	0.000	15498.	-18.013	0.	0.000	0.	2.268
100000 (200000	0.	0.000	0.	0.000	1378.	-6.663	0.	0.000	0.	2.268
200000 (*****	0.	0.000	0.	0.000	192.	-3.643	19.	.000	0.	2.268
ITEMIZE. Total	84.	-.035	0.	0.000	68668.	-46.701	34937.	1.772	0.	2.268
***** (5000	0.	0.000	325.	.022	1969.	- .005	1471.	.034	0.	2.268
5000 (10000	0.	0.000	2165.	.354	3188.	- .007	31855.	1.078	0.	2.268
10000 (15000	0.	0.000	0.	0.000	5376.	- .107	22896.	.828	0.	2.268
15000 (20000	0.	0.000	0.	0.000	15822.	-1.724	11298.	.774	0.	2.268
20000 (30000	0.	0.000	0.	0.000	14885.	-3.831	7496.	.491	0.	2.268
30000 (50000	0.	0.000	0.	0.000	14058.	-8.264	255.	.002	0.	2.268
50000 (100000	0.	0.000	0.	0.000	184.	-2.207	0.	0.000	0.	2.268
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.268
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.268
NON-ITEMIZE. Total	0.	0.000	2489.	.377	54524.	-13.344	74470.	3.287	0.	2.268
***** (5000	0.	0.000	325.	.022	2227.	- .005	1866.	.043	0.	2.268
5000 (10000	0.	0.000	2165.	.354	4770.	- .013	31450.	1.091	0.	2.268
10000 (15000	0.	0.000	0.	0.000	5463.	- .110	26049.	.998	0.	2.268
15000 (20000	0.	0.000	0.	0.000	16776.	-1.733	17133.	1.048	0.	2.268
20000 (30000	0.	0.000	0.	0.000	25384.	-5.176	30479.	1.759	0.	2.268
30000 (50000	84.	-.035	0.	0.000	51407.	-24.481	2411.	.055	0.	2.268
50000 (100000	0.	0.000	0.	0.000	15595.	-18.220	0.	0.000	0.	2.268
100000 (200000	0.	0.000	0.	0.000	1378.	-6.663	0.	0.000	0.	2.268
200000 (*****	0.	0.000	0.	0.000	192.	-3.643	19.	.000	0.	2.268
ALL RETURNS. Total	84.	-.035	2489.	.377	123192.	-60.045	189487.	4.979	0.	2.268

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	13.9	13.7	-54.0	-58.1	-4.2	16.7	16.5	-.2
5000 - 10000	228	58.8	44.0	44.0	433.6	434.6	.9	145.7	146.4	.7
10000 - 15000	165	52.8	37.6	37.6	652.3	662.9	10.6	242.8	253.7	10.9
15000 - 20000	136	39.4	34.7	34.8	711.2	717.0	5.7	367.8	373.6	5.8
20000 - 30000	194	57.5	55.9	55.9	1429.2	1443.5	14.3	773.7	788.3	14.6
30000 - 50000	241	54.7	54.5	54.4	2014.5	2030.3	15.8	1339.1	1355.0	15.8
50000 - 100000	178	17.1	17.1	17.1	1044.5	1079.0	34.5	749.2	783.8	34.6
100000 - 200000	123	2.0	2.0	2.0	254.7	274.4	19.7	207.9	227.6	19.7
200000 - *****	69	.4	.4	.4	120.5	146.8	26.3	94.4	120.7	26.3
TOTALS	1699	338.1	259.9	259.8	5606.6	6730.4	123.8	3937.3	4865.6	128.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.0	5.0	5.9	6.1	3.380	3.380	0.000	0.000	10.295	7.120
5000 - 10000	4.7	4.7	10.1	10.1	6.413	6.405	0.000	0.000	0.000	0.000
10000 - 15000	15.0	15.0	10.1	10.1	4.302	4.302	0.000	0.000	13.350	0.000
15000 - 20000	11.3	11.3	.8	.8	.000	.000	0.000	0.000	2.969	0.000
20000 - 30000	35.7	35.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 - 50000	40.0	39.9	0.0	0.0	.000	0.000	0.000	0.000	5.738	1.299
50000 - 100000	16.6	16.6	0.0	0.0	0.000	0.000	0.000	0.000	23.465	3.872
100000 - 200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	12.887	4.679
200000 - *****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	15.885	3.218
TOTALS	130.6	130.4	26.1	26.2	14.095	14.087	0.000	0.000	83.789	20.188

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	12.3	9.1	-3.2	-3.4	-3.4	-.0	8.9	5.7	-3.2
5000 - 10000	17.9	18.0	.1	-5.8	-5.8	0.0	12.1	12.2	.1
10000 - 15000	45.2	33.4	-11.7	-3.6	-3.6	0.0	41.6	29.9	-11.7
15000 - 20000	51.3	49.4	-1.9	-.8	-.8	0.0	51.3	49.4	-1.9
20000 - 30000	103.3	104.9	1.7	0.0	0.0	0.0	103.3	104.9	1.7
30000 - 50000	198.6	198.7	.1	0.0	0.0	0.0	198.6	198.7	.1
50000 - 100000	158.0	158.0	-8.0	0.0	0.0	0.0	158.0	158.0	-8.0
100000 - 200000	55.5	51.8	-3.7	0.0	0.0	0.0	55.5	51.8	-3.7
200000 - *****	39.9	36.2	-3.7	0.0	0.0	0.0	39.9	36.2	-3.7
TOTALS	682.0	651.6	-30.4	-12.8	-12.8	-.0	669.2	638.8	-30.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X ABI

Data for: ALL RETURNS

1987 Levels of income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF CHANGE (\$ MIL)
	(UNITS)		(UNITS)		(UNITS)		(UNITS)		(UNITS)	
***** (5000	5.	-.547	8.	.000	257.	-.547	8.	.000	8.	.220
5000 (10000	8.	.000	8.	.000	8.	.000	1090.	.018	8.	.000
10000 (15000	8.	.000	8.	.000	8.	.000	1300.	.037	8.	.000
.5000 (20000	8.	.000	103.	.003	15.	-.033	2156.	.264	8.	.000
20000 (30000	8.	.000	8.	.000	979.	-.274	3261.	.566	8.	.000
30000 (50000	72.	-.007	8.	.000	2448.	-.121	5783.	.863	184.	.164
50000 (100000	8.	.000	8.	.000	1592.	-2.875	3763.	1.657	8.	.000
100000 (200000	8.	.000	8.	.000	603.	-4.416	776.	.736	8.	.000
200000 (*****	8.	.000	8.	.000	165.	-4.858	97.	.319	8.	.000
***** Total	77.	-.554	103.	.003	6059.	-12.324	18226.	4.461	184.	.164
***** (5000	150.	-2.852	8.	.000	951.	-2.652	8.	.000	8.	.000
5000 (10000	8.	.000	8.	.000	8.	.000	1348.	.070	8.	.000
10000 (15000	11.	-.275	8.	.000	1636.	-11.873	3620.	.114	8.	.000
15000 (20000	8.	.000	8.	.000	595.	-2.270	1010.	.127	8.	.000
20000 (30000	8.	.000	8.	.000	1002.	-.278	4532.	.658	8.	.000
30000 (50000	8.	.000	8.	.000	195.	-1.290	871.	.633	8.	.000
50000 (100000	8.	.000	8.	.000	350.	-6.820	98.	.863	8.	.000
100000 (200000	8.	.000	8.	.000	8.	.000	8.	.000	8.	.000
200000 (*****	8.	.000	8.	.000	8.	.000	1.	.017	8.	.000
NON-ITEXIZE. Total	201.	-2.327	8.	.000	4728.	-25.162	12088.	2.681	8.	.000
***** (5000	195.	-2.599	8.	.000	1207.	-3.199	8.	.000	8.	.000
5000 (10000	8.	.000	8.	.000	8.	.000	3038.	.089	8.	.000
10000 (15000	11.	-.273	8.	.000	1636.	-11.873	4920.	.151	8.	.000
15000 (20000	8.	.000	103.	.003	610.	-2.383	3167.	.391	8.	.000
20000 (30000	8.	.000	8.	.000	1981.	-.551	7793.	.224	8.	.000
30000 (50000	72.	-.007	8.	.000	2643.	-1.412	6653.	.496	184.	.164
50000 (100000	8.	.000	8.	.000	1942.	-9.695	3868.	1.720	8.	.000
100000 (200000	8.	.000	8.	.000	603.	-4.416	776.	.736	8.	.000
200000 (*****	8.	.000	8.	.000	165.	-4.858	98.	.336	8.	.000
ALL RETURNS. Total	277.	-2.681	103.	.003	10788.	-37.506	30305.	7.142	184.	.164

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	13.7	13.7	-58.1	-58.1	0.0	16.5	16.5	0.0
5000 (10000	328	58.6	44.0	44.0	434.6	434.6	0.0	146.4	146.4	0.0
10000 (15000	165	52.8	37.6	37.6	662.9	662.9	0.0	253.7	253.7	0.0
15000 (20000	136	39.4	34.8	34.8	717.0	717.0	0.0	373.6	373.6	0.0
20000 (30000	194	57.5	55.9	55.9	1443.5	1443.5	0.0	768.3	768.3	0.0
30000 (50000	241	54.7	54.4	54.4	2038.3	2038.3	0.0	1355.8	1355.8	0.0
50000 (100000	178	17.1	17.1	17.1	1079.0	1079.0	0.0	783.8	783.8	0.0
100000 (200000	123	2.0	2.0	2.0	274.4	274.4	0.0	227.6	227.6	0.0
200000 (*****	69	.4	.4	.4	146.8	146.8	0.0	120.7	120.7	0.0
TOTALS	1699	338.1	259.8	259.8	6738.4	6738.4	0.0	4065.6	4065.6	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	5.0	5.0	6.1	6.1	3.388	3.388	0.000	0.000	7.120	31.316
5000 (10000	4.7	4.7	10.1	10.1	6.405	6.405	0.000	0.000	0.000	0.000
10000 (15000	15.0	15.0	18.1	18.1	4.382	4.382	0.000	0.000	0.000	0.000
15000 (20000	11.3	11.3	.0	.0	.000	.000	0.000	0.000	0.000	.458
20000 (30000	35.7	35.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	39.9	39.9	0.0	0.0	0.000	0.000	0.000	0.000	1.299	4.467
50000 (100000	16.6	16.6	0.0	0.0	0.000	0.000	0.000	0.000	3.872	12.312
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	4.679	6.377
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	3.218	4.674
TOTALS	130.4	130.4	26.2	26.2	14.087	14.087	0.000	0.000	20.188	59.684

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	9.1	33.3	24.2	-3.4	-3.4	0.0	5.7	29.9	24.2
5000 (10000	18.0	18.0	0.0	-5.3	-5.3	0.0	12.2	12.2	0.0
10000 (15000	33.4	33.4	0.0	-3.6	-3.6	0.0	29.9	29.9	0.0
15000 (20000	49.4	49.9	.5	-.3	-.3	0.0	49.4	49.9	.5
20000 (30000	104.9	104.9	0.0	0.0	0.0	0.0	104.9	104.9	0.0
30000 (50000	198.7	201.9	3.2	0.0	0.0	0.0	198.7	201.9	3.2
50000 (100000	158.0	158.5	0.4	0.0	0.0	0.0	158.0	158.5	0.4
100000 (200000	51.8	53.5	1.7	0.0	0.0	0.0	51.8	53.5	1.7
200000 (*****	36.2	37.7	1.5	0.0	0.0	0.0	36.2	37.7	1.5
TOTALS	651.6	691.0	39.4	-12.8	-12.8	0.0	638.8	678.2	39.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

367 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE		RETURNS MADE		TAX DECREASES		TAX INCREASES		CHANGED THEIR	
	NONTAXABLE	TAXABLE	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	TYPE OF DEDUCTION
DOLLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)
*****	5200	2.	3,200	.346	0.	0.000	39.	21,879	2.	2,222
5200 (	2,000	2.	3,200	.346	0.	0.000	2.	2,000	2.	2,000
12200 (	15,000	2.	3,200	.346	0.	0.000	0.	0.000	2.	2,000
15200 (	20,000	2.	3,200	.346	0.	0.000	0.	0.000	2.	2,000
22200 (	30,000	2.	3,200	.346	0.	0.000	0.	0.000	2.	2,000
32200 (	50,000	2.	3,200	.346	0.	0.000	411.	3,165	2.	2,000
52200 (	80,000	2.	3,200	.346	0.	0.000	397.	7,795	2.	2,000
122000 (	200,000	2.	3,200	.346	0.	0.000	689.	1,656	2.	2,000
222000 (	400,000	2.	3,200	.346	0.	0.000	113.	1,457	2.	2,000
TEXIZE.	Total:	2.	3,200	.346	0.	0.000	2254.	35,194	2.	2,000
*****	5200	2.	3,200	.197	0.	0.000	36.	3,118	2.	2,000
5200 (	2,000	2.	3,200	.197	0.	0.000	2.	2,000	2.	2,000
.2000 (	15,000	2.	3,200	.197	0.	0.000	0.	0.000	2.	2,000
.5200 (	20,000	2.	3,200	.197	0.	0.000	111.	.458	2.	2,000
.2000 (	30,000	2.	3,200	.197	0.	0.000	0.	0.000	2.	2,000
.32000 (	50,000	2.	3,200	.197	0.	0.000	43.	.203	2.	2,000
.52000 (	80,000	2.	3,200	.197	0.	0.000	59.	.645	2.	2,000
.20000 (	200,000	2.	3,200	.197	0.	0.000	0.	0.000	2.	2,000
.322000 (	400,000	2.	3,200	.197	0.	0.000	0.	0.000	2.	2,000
NON-TEXIZE.	Total:	2.	3,200	.197	0.	0.000	259.	4,223	2.	2,000
*****	5200	2.	0.000	.543	0.	0.000	75.	24,197	2.	2,000
5200 (	2,000	2.	0.000	.543	0.	0.000	0.	0.000	2.	2,000
.2000 (	15,000	2.	0.000	.543	0.	0.000	0.	0.000	2.	2,000
.5200 (	20,000	2.	0.000	.543	0.	0.000	111.	.458	2.	2,000
.2000 (	30,000	2.	0.000	.543	0.	0.000	0.	0.000	2.	2,000
.32000 (	50,000	2.	0.000	.543	0.	0.000	454.	3,168	2.	2,000
.52000 (	80,000	2.	0.000	.543	0.	0.000	1266.	8,440	2.	2,000
.20000 (	200,000	2.	0.000	.543	0.	0.000	689.	1,698	2.	2,000
.322000 (	400,000	2.	0.000	.543	0.	0.000	113.	1,457	2.	2,000
ALL RETURNS.	Total:	2.	0.000	.543	0.	0.000	2513.	39,417	2.	2,000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE BILL #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (200'S)	PLAN X (200'S)	PLAN Y (200'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	13.7	13.7	-56.1	-56.1	0.0	16.5	16.5	2.0
5000 (10000	229	58.3	44.0	44.0	434.6	434.6	0.0	146.4	146.4	.2
10000 (15000	165	52.0	37.6	37.6	662.9	662.9	0.0	253.7	253.8	.1
15000 (20000	136	39.4	34.8	34.8	717.0	717.0	0.0	373.6	374.1	.5
20000 (30000	104	57.5	55.9	55.9	1443.5	1443.5	0.0	788.3	790.3	2.0
30000 (50000	241	54.7	54.4	54.4	2030.3	2030.3	0.0	1355.0	1356.5	.5
50000 (100000	178	17.1	17.1	17.1	1079.0	1079.0	0.0	783.8	784.4	.6
100000 (200000	123	2.0	2.0	2.0	274.4	274.4	0.0	227.5	228.0	.4
200000 (*****	69	.4	.4	.4	146.8	146.8	0.0	120.7	121.7	1.0
TOTALS	1599	338.1	259.8	259.8	6730.4	6730.4	0.0	4065.6	4071.9	6.3
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY EARNED INCOME CRED.				MINIMUM TAX		ALTERNATIVE MIN TAX		
	PLAN X (200'S)	PLAN Y (200'S)	PLAN X (200'S)	PLAN Y (200'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.0	5.0	6.1	6.1	3.380	3.380	0.000	0.000	31.316	31.181
5000 (10000	4.7	4.7	10.1	10.1	6.405	6.405	0.200	0.200	8.200	8.200
10000 (15000	15.0	15.0	18.1	18.1	4.302	4.302	0.200	0.200	8.200	8.200
15000 (20000	11.3	11.3	.0	.0	.000	.000	0.200	0.200	.458	.458
20000 (30000	35.7	35.7	0.0	0.0	2.000	2.000	0.200	0.200	8.200	8.200
30000 (50000	39.9	39.8	0.0	0.0	2.000	2.000	0.200	0.200	4.467	4.467
50000 (100000	16.6	16.6	0.0	0.0	0.000	0.000	0.000	0.000	12.312	12.310
100000 (200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	6.377	6.370
200000 (*****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	4.674	4.682
TOTALS	130.4	130.4	26.2	26.2	14.087	14.087	0.000	0.000	59.504	59.387
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	33.3	33.2	-.1	-3.4	-3.4	0.0	29.9	29.8	-.1	
5000 (10000	18.0	18.0	.0	-5.8	-5.8	0.0	12.2	12.2	.0	
10000 (15000	33.4	33.5	.1	-3.6	-3.6	0.0	29.9	29.9	.0	
15000 (20000	49.9	49.9	.1	-.0	-.0	0.0	49.9	49.9	.1	
20000 (30000	124.3	105.2	-.3	0.0	0.0	0.0	104.3	105.2	.9	
30000 (50000	201.9	202.2	.3	0.0	0.0	0.0	201.9	202.2	.3	
50000 (100000	158.5	158.6	.2	0.0	0.0	0.0	158.5	158.6	.1	
100000 (200000	53.5	53.6	.1	0.0	0.0	0.0	53.5	53.6	.1	
200000 (*****	37.7	38.0	.3	0.0	0.0	0.0	37.7	38.0	.3	
TOTALS	691.0	692.2	1.2	-12.8	-12.8	0.0	678.2	679.4	.2	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - #8

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1587 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	29.	-135	0.	0.000	0.	.228
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1486.	.001	0.	.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	6422.	.020	0.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6263.	.070	0.	.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	28263.	.298	0.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	33225.	.381	19.	.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15321.	.176	0.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1142.	.131	0.	.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	358.	.382	0.	.000
ITEMIZE, Total	0.	0.000	0.	0.000	29.	-135	92471.	.1300	19.	.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.228
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
***** (5000	0.	0.000	0.	0.000	29.	-135	0.	0.000	0.	.228
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1486.	.001	0.	.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	6422.	.020	0.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6263.	.070	0.	.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	28263.	.298	0.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	33225.	.381	19.	.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15321.	.176	0.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1142.	.131	0.	.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	358.	.382	0.	.000
ALL RETURNS, Total	0.	0.000	0.	0.000	29.	-135	92471.	.1300	19.	.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	6.7	13.7	-132.3	-58.1	74.2	58.6	16.5	-42.1
5000 - 10000	228	58.8	45.3	44.0	487.6	434.6	27.0	264.4	146.4	-138.0
10000 - 15000	165	52.8	45.8	37.6	619.0	662.9	43.8	415.8	253.8	-162.0
15000 - 20000	136	39.4	35.0	34.8	681.3	717.0	35.6	505.5	374.1	-131.4
20000 - 30000	134	57.5	53.5	55.9	1397.8	1443.5	45.7	1033.3	750.3	-243.0
30000 - 50000	241	54.7	54.4	54.4	1349.5	2030.3	88.9	1569.9	1356.6	-213.3
50000 - 100000	178	17.1	17.0	17.1	991.4	1079.0	87.6	792.7	784.4	-8.3
100000 - 200000	123	2.0	2.0	2.0	248.5	274.4	25.9	210.6	228.0	17.5
200000 - *****	69	.4	.4	.4	116.5	146.8	30.3	90.5	121.7	31.2
TOTALS	1699	338.1	259.3	259.8	6279.4	6730.4	451.0	4961.3	4871.9	-889.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	5.0	5.4	6.1	2.364	3.380	0.000	0.000	2.283	31.181
5000 - 10000	4.7	4.7	7.8	10.1	3.476	6.485	0.000	0.000	0.000	0.000
10000 - 15000	21.2	15.0	2.2	10.1	.411	4.302	0.000	0.000	12.998	0.000
15000 - 20000	18.0	11.3	0.0	.0	.055	.000	0.000	0.000	1.989	.458
20000 - 30000	41.5	35.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 - 50000	45.2	39.8	0.0	0.0	.011	0.000	0.000	0.000	4.810	4.467
50000 - 100000	16.8	16.6	0.0	0.0	0.000	0.000	0.000	0.000	20.576	12.310
100000 - 200000	2.0	2.0	0.0	0.0	0.000	0.000	0.000	0.000	14.681	6.370
200000 - *****	.4	.4	0.0	0.0	0.000	0.000	0.000	0.000	13.138	4.602
TOTALS	154.8	130.4	15.4	26.2	6.318	14.867	0.000	0.000	78.395	59.387

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	3.4	33.2	29.8	-2.4	-3.4	-1.0	1.0	29.8	28.7
5000 - 10000	15.6	18.0	2.4	-2.4	-5.8	-3.5	13.2	12.2	-1.1
10000 - 15000	46.1	33.5	-12.7	-.1	-3.6	-3.5	46.0	39.9	-16.1
15000 - 20000	52.5	49.9	-2.6	0.0	-.0	-.0	52.5	49.9	-2.6
20000 - 30000	111.9	105.2	-6.7	0.0	0.0	0.0	111.9	105.2	-6.7
30000 - 50000	227.7	202.2	-25.6	0.0	0.0	0.0	227.7	202.2	-25.6
50000 - 100000	166.3	158.6	-7.7	0.0	0.0	0.0	166.3	158.6	-7.7
100000 - 200000	58.8	53.6	-5.2	0.0	0.0	0.0	58.8	53.6	-5.2
200000 - *****	41.7	38.0	-3.7	0.0	0.0	0.0	41.7	38.0	-3.7
TOTALS	724.1	692.2	-31.9	-4.8	-12.8	-8.0	719.3	679.4	-39.8

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	8.	-.186	29.	27.600	441.	-.246	682.	27.721	8.	.2000
5000 (10000	8.	2.000	1090.	.341	1847.	-.468	1475.	.435	8.	.0000
10000 (15000	2305.	-.296	8.	8.000	5041.	-1.317	12289.	2.465	6296.	.128
15000 (20000	1015.	-.149	760.	.459	8593.	-.675	6690.	1.534	8005.	.581
20000 (30000	8.	8.000	1826.	1.653	27452.	-6.876	12625.	4.317	6536.	-.441
30000 (50000	8.	8.000	70.	3.719	39520.	-23.249	5463.	6.398	5501.	-4.806
50000 (100000	8.	8.000	122.	3.595	12560.	-16.437	4286.	13.701	254.	-.877
100000 (200000	8.	8.000	2.	.001	1463.	-6.585	532.	1.342	8.	.000
200000 (*****	8.	8.000	0.	8.000	288.	-4.563	71.	.790	8.	.000
ITEMIZE, Total	3320.	-.631	3898.	37.369	97204.	-60.336	44114.	58.724	26593.	-.9.416
***** (5000	1449.	-.816	8400.	3.832	8777.	-3.268	11161.	4.529	13.	.000
5000 (10000	3793.	-1.564	1402.	.139	26993.	-5.296	24253.	4.259	8.	.000
10000 (15000	5138.	-3.366	8.	8.000	23571.	-18.292	6633.	1.004	78.	.224
15000 (20000	8.	8.000	0.	8.000	16510.	-4.640	3984.	1.186	1266.	.837
20000 (30000	8.	8.000	511.	.383	13097.	-5.339	2689.	1.222	741.	.036
30000 (50000	8.	8.000	0.	8.000	8856.	-9.213	590.	.493	93.	.814
50000 (100000	8.	8.000	0.	8.000	183.	-5.427	52.	.497	8.	.000
100000 (200000	8.	8.000	0.	8.000	0.	0.000	0.	0.000	8.	.000
200000 (*****	8.	8.000	0.	8.000	0.	0.000	1.	.049	8.	.000
NON-ITEMIZE, Total	10381.	-6.746	10314.	4.354	97988.	-51.474	49563.	13.239	2191.	1.084
***** (5000	1450.	-2.002	8429.	31.432	9219.	-3.513	11843.	32.258	13.	.174
5000 (10000	3793.	-1.564	2492.	.480	28840.	-5.764	25728.	4.694	8.	.000
10000 (15000	7443.	-3.663	0.	8.000	28612.	-19.609	19122.	3.469	6374.	.151
15000 (20000	1015.	-.149	760.	.459	25103.	-5.315	18674.	2.740	9271.	.145
20000 (30000	8.	8.000	2337.	2.036	48549.	-12.215	15314.	5.539	7277.	-.906
30000 (50000	8.	8.000	70.	3.719	48376.	-32.462	6053.	6.891	5594.	-4.792
50000 (100000	8.	8.000	122.	3.595	12743.	-21.864	4338.	14.198	254.	-.877
100000 (200000	8.	8.000	2.	.001	1463.	-6.585	532.	1.342	8.	.000
200000 (*****	8.	8.000	0.	8.000	288.	-4.563	73.	.839	8.	.000
ALL RETURNS, Total	13701.	-7.377	14212.	41.723	195192.	-111.810	93677.	71.963	28783.	-.3.332

Federal Tax Liability for Montana

**1988 Levels of Income
1988 Tax Law**



Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X ASI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.4	12.4	-82.8	-82.4	.4	68.3	68.5	.2
5000 (10000	231	57.6	43.4	43.8	394.1	394.7	.5	261.1	261.6	.5
10000 (15000	161	46.4	38.8	38.8	552.7	553.5	.8	359.8	360.6	.8
15000 (20000	142	39.7	35.1	35.1	697.3	698.6	1.4	514.3	515.6	1.3
20000 (30000	192	57.9	52.1	52.1	1445.1	1446.5	1.4	1002.3	1003.7	1.4
30000 (50000	248	56.2	55.9	55.9	2040.8	2041.1	1.1	1632.3	1633.4	1.1
50000 (100000	193	18.0	17.9	17.9	1054.6	1055.6	1.1	850.3	851.3	1.0
100000 (200000	123	2.1	2.1	2.1	265.5	265.8	.3	223.6	223.9	.3
200000 (*****	74	.3	.3	.3	117.2	117.3	.1	94.4	94.5	.1
TOTALS	1699	334.6	258.1	258.5	6483.6	6490.7	7.1	5078.4	5085.1	6.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.463	1.463	0.000	0.000	11.076	11.076
5000 (10000	5.2	5.2	9.6	9.6	4.457	4.442	0.000	0.000	7.971	7.970
10000 (15000	21.2	21.2	.1	.1	.055	.055	0.000	0.000	9.200	9.200
15000 (20000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.593	.592
30000 (50000	46.8	46.8	0.0	0.0	.006	.005	0.000	0.000	7.161	7.161
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	11.539	11.522
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.680	15.632
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	17.151	17.137
TOTALS	162.7	162.7	13.3	13.3	5.981	5.965	0.000	0.000	80.372	80.291

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.6	11.6	.0	-1.5	-1.5	0.0	10.1	10.1	.0
5000 (10000	21.5	21.6	.0	-3.4	-3.3	.0	18.2	18.2	.1
10000 (15000	37.5	37.6	.1	-.0	-.0	0.0	37.5	37.6	.1
15000 (20000	51.1	51.3	.2	0.0	0.0	0.0	51.1	51.3	.2
20000 (30000	117.0	117.2	.2	0.0	0.0	0.0	117.0	117.2	.2
30000 (50000	234.1	234.4	.3	0.0	0.0	0.0	234.1	234.4	.3
50000 (100000	156.7	157.1	.3	0.0	0.0	0.0	156.7	157.1	.3
100000 (200000	62.7	62.8	.1	0.0	0.0	0.0	62.7	62.8	.1
200000 (*****	43.0	43.0	.0	0.0	0.0	0.0	43.0	43.0	.0
TOTALS	735.2	736.6	1.3	-4.8	-4.8	.0	730.4	731.8	1.3

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	703.	.006	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.030	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4229.	.071	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7923.	.176	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	6995.	.159	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	11580.	.241	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7604.	.341	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1099.	.082	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	123.	.012	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	41635.	1.120	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	239.	.003	0.	0.000
5000 (10000	0.	0.000	395.	.005	0.	0.000	2342.	.030	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	281.	.066	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1724.	.039	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3524.	.083	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1761.	.056	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	395.	.005	0.	0.000	9871.	.216	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	941.	.011	0.	0.000
5000 (10000	0.	0.000	395.	.005	0.	0.000	3741.	.060	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4510.	.076	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9647.	.215	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	18519.	.242	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13341.	.297	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7604.	.341	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1099.	.082	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	123.	.012	0.	0.000
ALL RETURNS, Total	0.	0.000	395.	.005	0.	0.000	51525.	1.336	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: FEDERAL PLAN X ASI

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.4	12.9	-82.4	-78.2	4.2	60.5	62.5	2.1
5000 - 10000	231	57.6	43.8	45.2	394.7	408.4	13.7	261.6	271.1	9.5
10000 - 15000	161	46.4	38.8	38.8	553.5	560.4	6.9	360.6	367.8	7.2
15000 - 20000	142	39.7	35.1	35.1	698.6	708.7	10.1	515.6	526.0	10.4
20000 - 30000	192	57.9	52.1	52.1	1446.5	1446.5	0.0	1083.7	1083.7	0.0
30000 - 50000	248	56.2	55.9	55.9	2041.1	2041.1	0.0	1633.4	1633.4	0.0
50000 - 100000	193	18.0	17.9	17.9	1055.6	1055.6	0.0	851.3	851.3	0.0
100000 - 200000	123	2.1	2.1	2.1	265.8	265.8	0.0	223.9	223.9	0.0
200000 >*****	74	.3	.3	.3	117.3	117.3	0.0	94.5	94.5	0.0
TOTALS	1699	334.0	258.5	260.5	6498.7	6525.6	34.9	5085.1	5114.2	29.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	3.6	3.6	1,463	1,455	0.000	0.000	11.876	11.876
5000 - 10000	5.2	5.2	9.6	8.2	4,442	3,993	0.000	0.000	7.970	7.970
10000 - 15000	21.2	21.2	.1	0.0	.053	.049	0.000	0.000	9.200	9.200
15000 - 20000	21.1	21.1	0.8	0.8	0.000	0.000	0.000	0.000	0.000	0.000
20000 - 30000	43.3	43.3	0.8	0.8	0.000	0.000	0.000	0.000	.592	.592
30000 - 50000	46.8	46.8	0.0	0.0	.005	.005	0.000	0.000	7.161	7.161
50000 - 100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	11.522	11.522
100000 - 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.632	15.632
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	17.137	17.137
TOTALS	162.7	162.7	13.3	11.0	5,965	5,582	0.000	0.000	80.291	80.291

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	11.6	11.7	.1	-1.5	-1.4	.0	10.1	10.2	.1
5000 - 10000	21.6	22.6	1.1	-3.3	-3.1	.2	18.2	19.5	1.3
10000 - 15000	37.6	38.6	1.0	-.0	0.0	.0	37.6	38.6	1.0
15000 - 20000	51.3	52.8	1.5	0.0	0.0	0.0	51.3	52.8	1.5
20000 - 30000	117.2	117.2	0.0	0.0	0.0	0.0	117.2	117.2	0.0
30000 - 50000	234.4	234.4	0.0	0.0	0.0	0.0	234.4	234.4	0.0
50000 - 100000	157.1	157.1	0.0	0.0	0.0	0.0	157.1	157.1	0.0
100000 - 200000	62.8	62.8	0.0	0.0	0.0	0.0	62.8	62.8	0.0
200000 >*****	43.0	43.0	0.0	0.0	0.0	0.0	43.0	43.0	0.0
TOTALS	736.6	748.2	3.6	-4.8	-4.5	.2	731.8	735.6	3.9

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	1399.	.700	0.	0.000	2989.	.816	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5823.	.627	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2913.	.978	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	1399.	.700	0.	0.000	11725.	2.420	0.	0.000
++++++ (5000	0.	0.000	481.	.057	0.	0.000	889.	.088	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4100.	.478	0.	0.000
10000 (15000	0.	0.000	74.	.024	0.	0.000	1517.	.337	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2706.	.542	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	355.	.081	0.	0.000	9292.	1.445	0.	0.000
++++++ (5000	0.	0.000	481.	.057	0.	0.000	889.	.088	0.	0.000
5000 (10000	0.	0.000	1399.	.700	0.	0.000	7169.	1.294	0.	0.000
10000 (15000	0.	0.000	74.	.024	0.	0.000	7339.	.964	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5619.	1.520	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	1954.	.781	0.	0.000	21017.	3.865	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-78.2	-77.3	.9	62.5	62.5	.0
5000 (10000	231	57.6	45.2	45.2	408.4	410.1	1.7	271.1	272.1	1.0
10000 (15000	161	46.4	38.8	38.8	568.4	562.5	2.1	367.8	369.9	2.1
15000 (20000	142	39.7	35.1	35.1	708.7	710.2	1.5	526.0	527.5	1.5
20000 (30000	192	57.9	52.1	52.1	1446.5	1460.8	14.3	1063.7	1098.1	14.5
30000 (50000	240	56.2	53.9	53.9	2041.1	2070.4	29.3	1633.4	1662.9	29.5
50000 (100000	193	18.0	17.9	17.9	1053.6	1073.2	17.6	851.3	868.9	17.6
100000 (200000	123	2.1	2.1	2.1	265.8	267.0	1.2	223.9	225.1	1.2
200000 (*****	74	.3	.3	.3	117.3	117.8	.5	94.5	95.0	.5
TOTALS	1699	334.0	268.5	268.5	6525.6	6594.6	69.0	5114.2	5182.1	67.9
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY EARNED INCOME CRED.				MINIMUM TAX		ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.455	1.455	0.000	0.000	11.076	11.085
5000 (10000	5.2	5.2	8.2	8.2	3.993	3.992	0.000	0.000	7.970	7.990
10000 (15000	21.2	21.2	0.0	0.0	.049	.049	0.000	0.000	9.200	9.200
15000 (20000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.592	.593
30000 (50000	46.8	46.8	0.0	0.0	.005	.005	0.000	0.000	7.161	7.161
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	11.522	11.427
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.632	15.571
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	17.137	17.083
TOTALS	162.7	162.7	11.8	11.8	5.502	5.501	0.000	0.000	80.291	80.100
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	11.7	11.7	.0	-1.4	-1.4	.0	10.2	10.2	.0	
5000 (10000	22.6	22.7	.0	-3.1	-3.1	.0	19.5	19.6	.0	
10000 (15000	38.6	38.7	.2	0.0	0.0	0.0	38.6	38.7	.2	
15000 (20000	52.8	53.0	.2	0.0	0.0	0.0	52.8	53.0	.2	
20000 (30000	117.2	119.5	2.3	0.0	0.0	0.0	117.2	119.5	2.3	
30000 (50000	234.4	241.3	7.0	0.0	0.0	0.0	234.4	241.3	7.0	
50000 (100000	157.1	162.7	5.6	0.0	0.0	0.0	157.1	162.7	5.6	
100000 (200000	62.8	63.2	.4	0.0	0.0	0.0	62.8	63.2	.4	
200000 (*****	43.0	43.2	.2	0.0	0.0	0.0	43.0	43.2	.2	
TOTALS	740.2	756.0	15.8	-4.5	-4.5	.0	735.6	751.4	15.8	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	733.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	939.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7288.	.094	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	16536.	.1827	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	28982.	.534	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14217.	5.444	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1118.	.393	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	239.	.177	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	69991.	14.485	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1817.	.009	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	831.	.042	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4898.	.157	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1968.	.078	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	4374.	.441	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3009.	.417	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	286.	.160	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	17176.	1.394	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1817.	.009	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1564.	.043	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5838.	.172	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9257.	.172	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	28930.	2.268	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	31918.	6.951	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14583.	5.584	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1118.	.393	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	239.	.177	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	87167.	15.789	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-77.3	-77.3	0.0	62.5	62.5	0.0
5000 (10000	231	57.6	45.2	45.2	410.1	410.1	0.0	272.1	272.1	0.0
10000 (15000	161	46.4	38.8	38.8	562.5	562.5	0.0	369.9	369.9	0.0
15000 (20000	142	39.7	35.1	35.1	710.2	710.2	0.0	527.5	527.5	0.0
20000 (30000	192	57.9	52.1	52.1	1460.8	1461.0	.3	1098.1	1098.4	.3
30000 (50000	248	56.2	55.9	55.9	2078.4	2079.7	9.4	1662.9	1672.3	9.4
50000 (100000	193	18.0	17.9	17.9	1073.2	1082.3	9.1	868.9	878.1	9.2
100000 (200000	123	2.1	2.1	2.1	267.0	268.7	1.7	225.1	226.8	1.7
200000 (*****	74	.3	.3	.3	117.8	118.2	.4	95.0	95.4	.4
TOTALS	1699	334.0	260.5	260.5	6594.6	6615.4	20.8	5182.1	5203.0	20.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	4.9	4.9	3.6	3.6	1.455	1.455	0.000	0.000	11.005	11.005
5000 (10000	5.2	5.2	8.2	8.2	3.992	3.992	0.000	0.000	7.900	7.900
10000 (15000	21.2	21.2	0.0	0.0	.049	.049	0.000	0.000	9.200	9.200
15000 (20000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.593	.593
30000 (50000	46.8	46.8	0.0	0.0	.005	.005	0.000	0.000	7.161	7.161
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	11.427	11.189
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.571	15.389
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	17.003	17.046
TOTALS	162.7	162.7	11.0	11.0	5.501	5.501	0.000	0.000	80.100	79.644

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.7	11.7	0.0	-1.4	-1.4	0.0	10.2	10.2	0.0
5000 (10000	22.7	22.7	0.0	-3.1	-3.1	0.0	19.6	19.6	0.0
10000 (15000	38.7	38.7	0.0	0.0	0.0	0.0	38.7	38.7	0.0
15000 (20000	53.0	53.0	0.0	0.0	0.0	0.0	53.0	53.0	0.0
20000 (30000	119.5	119.6	.1	0.0	0.0	0.0	119.5	119.6	.1
30000 (50000	241.3	243.9	2.5	0.0	0.0	0.0	241.3	243.9	2.5
50000 (100000	162.7	165.6	2.9	0.0	0.0	0.0	162.7	165.6	2.9
100000 (200000	63.2	63.8	.6	0.0	0.0	0.0	63.2	63.8	.6
200000 (*****	43.2	43.3	.1	0.0	0.0	0.0	43.2	43.3	.1
TOTALS	756.0	762.2	6.2	-4.5	-4.5	0.0	751.4	757.7	6.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	134.	.018	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5843.	2.517	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	5242.	2.911	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	735.	.562	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	160.	.143	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	11313.	6.151	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	191.	.057	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	112.	.025	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	383.	.082	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	324.	.076	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5155.	2.542	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	5242.	2.911	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	735.	.562	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	160.	.143	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	11616.	6.233	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-77.3	-77.8	-.5	62.5	62.5	-.0
5000 (10000	231	57.6	45.2	45.2	410.1	409.9	-.2	272.1	272.0	-.1
10000 (15000	161	46.4	38.8	38.8	562.5	562.4	-.1	369.9	369.8	-.0
15000 (20000	142	39.7	35.1	35.1	710.2	710.1	-.1	527.5	527.5	-.0
20000 (30000	192	57.9	52.1	52.1	1461.0	1460.7	-.3	1098.4	1098.1	-.3
30000 (50000	240	56.2	55.9	55.9	2079.7	2079.5	-.2	1672.3	1672.1	-.1
50000 (100000	193	18.0	17.9	17.9	1062.3	1062.0	-.3	878.1	877.8	-.3
100000 (200000	123	2.1	2.1	2.1	268.7	268.6	-.1	226.8	226.7	-.1
200000 (*****	74	.3	.3	.3	118.2	118.1	-.1	95.4	95.4	-.1
TOTALS	1699	334.0	260.5	260.5	6615.4	6613.7	-.1.7	5203.0	5201.9	-.1.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.455	1.455	0.000	0.000	11.085	11.082
5000 (10000	5.2	5.2	8.2	8.2	3.992	3.992	0.000	0.000	7.998	7.977
10000 (15000	21.2	21.2	8.0	8.0	.849	.849	0.000	0.000	9.200	9.200
15000 (20000	21.1	21.1	8.0	8.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	8.0	8.0	0.000	0.000	0.000	0.000	.593	.593
30000 (50000	46.8	46.8	8.0	8.0	.005	.007	0.000	0.000	7.161	7.151
50000 (100000	17.7	17.7	8.0	8.0	0.000	0.000	0.000	0.000	11.189	11.203
100000 (200000	2.1	2.1	8.0	8.0	0.000	0.000	0.000	0.000	15.389	15.386
200000 (*****	.3	.3	8.0	8.0	0.000	0.000	0.000	0.000	17.046	17.060
TOTALS	162.7	162.7	11.8	11.8	5.581	5.583	0.000	0.000	79.644	79.654

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.7	11.7	-.0	-1.4	-1.4	-.0	10.2	10.2	-.0
5000 (10000	22.7	22.6	-.0	-3.1	-3.1	-.0	19.6	19.6	-.0
10000 (15000	38.7	38.7	-.0	0.0	0.0	0.0	38.7	38.7	-.0
15000 (20000	53.0	53.0	-.0	0.0	0.0	0.0	53.0	53.0	-.0
20000 (30000	119.6	119.5	-.0	0.0	0.0	0.0	119.6	119.5	-.0
30000 (50000	243.9	243.8	-.0	0.0	0.0	0.0	243.9	243.8	-.0
50000 (100000	165.6	165.5	-.1	0.0	0.0	0.0	165.6	165.5	-.1
100000 (200000	63.8	63.7	-.0	0.0	0.0	0.0	63.8	63.7	-.0
200000 (*****	43.3	43.3	-.0	0.0	0.0	0.0	43.3	43.3	-.0
TOTALS	762.2	762.0	-.2	-4.5	-4.5	-.0	757.7	757.4	-.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	1.	-0.001	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2079.	-0.002	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	19.	-0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1621.	-0.002	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11289.	-0.033	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	10871.	-0.036	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7463.	-0.072	32.	.019	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1357.	-0.029	7.	.001	0.	0.000
200000 (*****	0.	0.000	0.	0.000	241.	-0.019	24.	.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	34944.	-0.195	63.	.020	0.	0.000
***** (5000	0.	0.000	0.	0.000	546.	-0.003	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2874.	-0.009	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2203.	-0.003	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2387.	-0.004	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2915.	-0.010	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1269.	-0.005	1.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	69.	-0.000	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	15.	-0.002	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	12277.	-0.039	4.	.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	547.	-0.004	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	4953.	-0.011	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2222.	-0.003	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	4006.	-0.006	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	14205.	-0.044	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	12148.	-0.043	1.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7534.	-0.072	33.	.019	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1357.	-0.029	7.	.001	0.	0.000
200000 (*****	0.	0.000	0.	0.000	256.	-0.021	24.	.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	47221.	-0.234	67.	.020	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.9	12.9	-77.8	-58.1	19.7	62.5	67.8	4.5
5000 - 10000	231	57.6	45.2	45.2	409.9	411.1	1.1	272.8	272.3	.3
10000 - 15000	161	46.4	38.8	38.8	562.4	562.6	.1	369.8	369.9	.1
15000 - 20000	142	39.7	35.1	35.2	710.1	719.3	9.3	527.5	534.1	6.6
20000 - 30000	192	57.9	52.1	52.1	1460.7	1461.9	1.2	1098.1	1099.3	1.3
30000 - 50000	240	56.2	55.9	55.9	2079.5	2085.8	6.3	1672.1	1677.6	5.5
50000 - 100000	193	18.0	17.9	18.0	1002.0	1103.7	21.7	877.8	898.7	20.9
100000 - 200000	123	2.1	2.1	2.1	268.6	270.6	2.0	226.7	228.7	2.0
200000 >*****	74	.3	.3	.3	118.1	122.4	4.3	95.4	99.7	4.3
TOTALS	1699	334.0	260.5	260.6	6613.7	6679.5	65.8	5201.9	5247.4	45.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	3.6	3.6	1.455	1.447	0.000	0.000	11.082	11.482
5000 - 10000	5.2	5.2	8.2	8.2	3.992	3.992	0.000	0.000	7.977	7.977
10000 - 15000	21.2	21.2	0.0	0.0	.049	.049	0.000	0.000	9.200	9.200
15000 - 20000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 - 30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.593	.593
30000 - 50000	46.8	46.8	0.0	0.0	.007	0.000	0.000	0.000	7.151	6.548
50000 - 100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	11.205	10.406
100000 - 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.386	15.343
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	17.060	16.118
TOTALS	162.7	162.7	11.8	11.8	5.503	5.488	0.000	0.000	79.654	77.668

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	11.7	13.8	2.1	-1.4	-1.4	0.0	10.2	12.3	2.1
5000 - 10000	22.6	22.6	0.0	-3.1	-3.1	0.0	19.6	19.6	0.0
10000 - 15000	38.7	38.7	.0	0.0	0.0	0.0	38.7	38.7	.0
15000 - 20000	53.0	55.4	2.4	0.0	0.0	0.0	53.0	55.4	2.4
20000 - 30000	119.5	119.5	0.0	0.0	0.0	0.0	119.5	119.5	0.0
30000 - 50000	243.8	245.1	1.3	0.0	0.0	0.0	243.8	245.1	1.3
50000 - 100000	165.5	170.5	5.0	0.0	0.0	0.0	165.5	170.5	5.0
100000 - 200000	63.7	64.5	.8	0.0	0.0	0.0	63.7	64.5	.8
200000 >*****	43.3	44.5	1.2	0.0	0.0	0.0	43.3	44.5	1.2
TOTALS	762.0	774.7	12.8	-4.5	-4.5	0.0	757.4	778.2	12.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	1.	.626	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	41.	2.338	0.	0.000	41.	2.338	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	492.	.322	0.	0.000
50000 (100000	0.	0.000	41.	.373	0.	0.000	1083.	4.971	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	258.	.751	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	147.	1.092	0.	0.000
ITEMIZE, Total	0.	0.000	82.	2.711	0.	0.000	2822.	16.100	0.	0.000
***** (5000	0.	0.000	19.	.801	0.	0.000	39.	1.483	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	453.	.019	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	157.	.842	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	30.	.984	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1.	.009	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	3.	.121	0.	0.000
NON-ITEMIZE, Total	0.	0.000	19.	.801	0.	0.000	684.	2.656	0.	0.000
***** (5000	0.	0.000	19.	.801	0.	0.000	48.	2.109	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	453.	.019	0.	0.000
15000 (20000	0.	0.000	41.	2.338	0.	0.000	196.	2.388	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	522.	1.306	0.	0.000
50000 (100000	0.	0.000	41.	.373	0.	0.000	1084.	4.988	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	258.	.751	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	150.	1.213	0.	0.000
ALL RETURNS, Total	0.	0.000	102.	3.512	0.	0.000	2706.	12.757	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X RGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-58.1	-56.7	1.3	67.0	67.3	.3
5000 (10000	231	57.6	45.2	46.3	411.1	420.2	9.1	272.3	277.9	5.5
10000 (15000	161	46.4	38.8	38.8	562.6	575.5	12.9	369.9	376.2	6.2
15000 (20000	142	39.7	35.2	35.8	719.3	756.5	37.2	534.1	543.3	9.2
20000 (30000	192	57.9	52.1	52.1	1461.9	1479.8	17.9	1099.3	1116.2	16.9
30000 (50000	248	56.2	53.9	53.9	2085.8	2121.5	35.7	1677.6	1696.5	18.9
50000 (100000	193	18.0	18.0	18.0	1103.7	1113.1	9.4	898.7	906.5	7.8
100000 (200000	123	2.1	2.1	2.1	270.6	273.7	3.1	228.7	230.1	1.4
200000 (*****	74	.3	.3	.3	122.4	122.6	.2	99.7	100.8	1.1
TOTALS	1699	334.0	260.6	262.3	6679.5	6806.2	126.8	5247.4	5314.7	67.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.447	1.447	0.000	0.000	11.482	11.502
5000 (10000	5.2	5.2	8.2	8.2	3.992	3.992	0.000	0.000	7.977	7.977
10000 (15000	21.2	21.3	0.0	0.0	.049	.049	0.000	0.000	9.200	9.200
15000 (20000	21.1	22.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	44.0	0.0	0.0	0.000	0.000	0.000	0.000	.593	.591
30000 (50000	46.8	46.6	0.0	0.0	0.000	0.000	0.000	0.000	6.548	6.815
50000 (100000	17.7	17.8	0.0	0.0	0.000	0.000	0.000	0.000	10.400	10.195
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.343	15.682
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	16.118	15.789
TOTALS	162.7	164.3	11.8	11.8	5.488	5.488	0.000	0.000	77.668	77.672

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	13.8	13.8	.1	-1.4	-1.4	0.0	12.3	12.4	.1
5000 (10000	22.6	23.3	.7	-3.1	-3.1	0.0	19.6	20.2	.7
10000 (15000	38.7	39.6	.8	0.0	0.0	0.0	38.7	39.6	.8
15000 (20000	55.4	56.7	1.3	0.0	0.0	0.0	55.4	56.7	1.3
20000 (30000	119.5	122.5	3.0	0.0	0.0	0.0	119.5	122.5	3.0
30000 (50000	245.1	250.1	5.0	0.0	0.0	0.0	245.1	250.1	5.0
50000 (100000	170.5	172.9	2.4	0.0	0.0	0.0	170.5	172.9	2.4
100000 (200000	64.5	65.3	.8	0.0	0.0	0.0	64.5	65.3	.8
200000 (*****	44.5	44.7	.2	0.0	0.0	0.0	44.5	44.7	.2
TOTALS	774.7	789.0	14.3	-4.5	-4.5	0.0	770.2	784.5	14.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	335.	.016	0.	3.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.075	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13379.	.410	0.	0.000
15000 (20000	0.	0.000	626.	.022	0.	0.000	16087.	.671	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	32534.	2.180	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	38321.	4.600	480.	.025
50000 (100000	0.	0.000	0.	0.000	0.	0.000	13409.	2.361	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1112.	.847	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	138.	.198	0.	0.000
ITEMIZE, Total	0.	0.000	626.	.022	0.	0.000	116808.	11.359	480.	.025
***** (5000	0.	0.000	0.	0.000	0.	0.000	94.	.849	12.	.000
5000 (10000	0.	0.000	1111.	.173	0.	0.000	2985.	.599	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1918.	.421	61.	.029
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1508.	.633	892.	.558
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2585.	.885	787.	.384
30000 (50000	0.	0.000	0.	0.000	0.	0.000	912.	.378	324.	.228
50000 (100000	0.	0.000	0.	0.000	0.	0.000	67.	.839	67.	.839
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1111.	.173	0.	0.000	18870.	2.925	2863.	1.261
***** (5000	0.	0.000	0.	0.000	0.	0.000	429.	.865	12.	.030
5000 (10000	0.	0.000	1111.	.173	0.	0.000	4385.	.674	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15297.	.832	61.	.029
15000 (20000	0.	0.000	626.	.022	0.	0.000	17596.	1.306	892.	.558
20000 (30000	0.	0.000	0.	0.000	0.	0.000	35219.	2.984	787.	.384
30000 (50000	0.	0.000	0.	0.000	0.	0.000	39233.	4.978	884.	.253
50000 (100000	0.	0.000	0.	0.000	0.	0.000	13477.	2.399	67.	.839
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1112.	.847	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	138.	.198	0.	0.000
ALL RETURNS, Total	0.	0.000	1737.	.195	0.	0.000	126878.	14.284	2544.	1.286

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8
LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.9	12.9	-56.7	-56.9	-.1	67.3	67.3	.0
5000 < 10000	231	57.6	46.3	46.3	420.2	419.9	-.3	277.9	279.3	1.5
10000 < 15000	161	46.4	38.8	38.8	575.5	575.2	-.2	376.2	377.7	1.6
15000 < 20000	142	39.7	35.8	35.8	756.5	755.4	-1.1	543.3	554.5	11.2
20000 < 30000	192	57.9	52.1	52.7	1479.8	1476.1	-3.7	1116.2	1144.8	28.6
30000 < 50000	248	56.2	55.9	55.9	2121.5	2118.0	-3.5	1696.5	1721.5	25.0
50000 < 100000	193	18.0	18.0	18.0	1113.1	1111.9	-1.2	906.5	916.9	10.4
100000 < 200000	123	2.1	2.1	2.1	273.7	273.5	-.2	230.1	231.5	1.3
200000 < *****	74	.3	.3	.3	122.6	122.5	-.1	100.8	101.2	.5
TOTALS	1699	334.0	262.3	263.0	6806.2	6795.7	-10.6	5314.7	5394.8	80.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	3.6	3.6	1.447	1.447	0.000	0.000	11.502	11.502
5000 < 10000	5.2	5.2	6.2	6.2	3.992	3.994	0.000	0.000	7.977	7.977
10000 < 15000	21.3	21.3	0.0	0.0	.049	.049	0.000	0.000	9.200	9.200
15000 < 20000	22.0	21.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 < 30000	44.0	42.2	0.0	0.0	0.000	0.000	0.000	0.000	.591	.592
30000 < 50000	46.6	43.1	0.0	0.0	0.000	0.000	0.000	0.000	6.815	6.767
50000 < 100000	17.8	17.7	0.0	0.0	0.000	0.000	0.000	0.000	10.193	9.577
100000 < 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.602	15.485
200000 < *****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	15.789	15.712
TOTALS	164.3	158.2	11.8	11.8	5.488	5.491	0.000	0.000	77.672	76.812

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	13.8	13.8	.0	-1.4	-1.4	0.0	12.4	12.4	.0
5000 < 10000	23.3	23.5	.2	-3.1	-3.1	-.0	20.2	20.4	.2
10000 < 15000	39.6	39.7	.1	0.0	0.0	0.0	39.6	39.7	.1
15000 < 20000	56.7	58.0	1.4	0.0	0.0	0.0	56.7	58.0	1.4
20000 < 30000	122.5	126.9	4.4	0.0	0.0	0.0	122.5	126.9	4.4
30000 < 50000	250.1	256.3	6.2	0.0	0.0	0.0	250.1	256.3	6.2
50000 < 100000	172.9	175.7	2.8	0.0	0.0	0.0	172.9	175.7	2.8
100000 < 200000	65.3	65.8	.5	0.0	0.0	0.0	65.3	65.8	.5
200000 < *****	44.7	44.9	.2	0.0	0.0	0.0	44.7	44.9	.2
TOTALS	789.0	804.6	15.6	-4.5	-4.5	-.0	784.5	800.1	15.6

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	733.	-.002	2979.	.177	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3725.	.181	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12565.	1.351	685.	.059
20000 (30000	0.	0.000	631.	.144	0.	0.000	34821.	4.403	1766.	.899
30000 (50000	0.	0.000	0.	0.000	54.	-.009	38514.	6.185	3557.	.634
50000 (100000	0.	0.000	0.	0.000	330.	-.054	15527.	2.859	48.	.005
100000 (200000	0.	0.000	0.	0.000	68.	-.005	1171.	.456	0.	0.000
200000 (+++++ (	0.	0.000	0.	0.000	0.	0.000	207.	.153	0.	0.000
ITEMIZE, Total	0.	0.000	631.	.144	1176.	-.079	108609.	15.687	6857.	.797
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	480.	-.015	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++ (	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	480.	-.015	0.	0.000	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	733.	-.002	2979.	.177	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3725.	.181	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12565.	1.351	685.	.059
20000 (30000	0.	0.000	631.	.144	0.	0.000	34821.	4.403	1766.	.899
30000 (50000	0.	0.000	0.	0.000	534.	-.024	38514.	6.185	3557.	.634
50000 (100000	0.	0.000	0.	0.000	330.	-.054	15527.	2.859	48.	.005
100000 (200000	0.	0.000	0.	0.000	68.	-.005	1171.	.456	0.	0.000
200000 (+++++ (	0.	0.000	0.	0.000	0.	0.000	207.	.153	0.	0.000
ALL RETURNS, Total	0.	0.000	631.	.144	1657.	-.006	108609.	15.687	6857.	.797

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-56.9	-56.9	0.0	67.3	67.3	0.0
5000 (10000	231	57.6	46.3	46.3	419.9	419.9	0.0	279.3	280.0	.7
10000 (15000	161	46.4	38.8	38.8	575.2	575.2	0.0	377.7	381.4	3.7
15000 (20000	142	39.7	35.8	35.8	755.4	755.4	0.0	554.5	560.4	5.9
20000 (30000	192	57.9	52.7	52.7	1476.1	1476.1	0.0	1144.8	1155.2	10.4
30000 (50000	240	56.2	55.9	55.9	2118.0	2118.0	0.0	1721.5	1726.7	5.2
50000 (100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	916.9	918.4	1.6
100000 (200000	123	2.1	2.1	2.1	273.5	273.5	0.0	231.5	231.5	.0
200000 (*****	74	.3	.3	.3	122.5	122.5	0.0	101.2	101.2	0.0
TOTALS	1699	334.0	263.0	263.0	6795.7	6795.7	0.0	5394.8	5422.1	27.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.447	1.447	0.000	0.000	11.502	11.502
5000 (10000	5.2	5.2	8.2	8.2	3.994	3.994	0.000	0.000	7.977	7.977
10000 (15000	21.3	21.3	0.0	0.0	.049	.049	0.000	0.000	9.200	9.200
15000 (20000	21.3	21.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	42.2	37.5	0.0	0.0	0.000	0.000	0.000	0.000	.592	.592
30000 (50000	43.1	43.0	0.0	0.0	0.000	0.000	0.000	0.000	6.767	6.767
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	9.577	9.541
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.483	15.483
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	15.712	15.712
TOTALS	158.2	153.5	11.8	11.8	5.491	5.491	0.000	0.000	76.812	76.774

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	13.8	13.8	0.0	-1.4	-1.4	0.0	12.4	12.4	0.0
5000 (10000	23.5	23.6	.1	-3.1	-3.1	0.0	20.4	20.5	.1
10000 (15000	39.7	48.1	.4	0.0	0.0	0.0	39.7	48.1	.4
15000 (20000	58.0	58.0	.0	0.0	0.0	0.0	58.0	58.0	.0
20000 (30000	126.9	128.5	1.5	0.0	0.0	0.0	126.9	128.5	1.5
30000 (50000	256.3	257.5	1.2	0.0	0.0	0.0	256.3	257.5	1.2
50000 (100000	175.7	176.2	.5	0.0	0.0	0.0	175.7	176.2	.5
100000 (200000	65.8	65.8	.0	0.0	0.0	0.0	65.8	65.8	.0
200000 (*****	44.9	44.9	0.0	0.0	0.0	0.0	44.9	44.9	0.0
TOTALS	804.6	809.2	4.5	-4.5	-4.5	0.0	800.1	804.6	4.5

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	2879.	.088	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	10485.	.391	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	11238.	.806	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	18618.	1.538	4678.	.294
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	9163.	1.234	94.	.011
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	1515.	.488	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	49.	.005	0.	0.000
200000 <+++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	53146.	4.542	4772.	.305
++++++ < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 <+++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
++++++ < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	2879.	.088	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	10485.	.391	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	11238.	.806	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	18618.	1.538	4678.	.294
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	9163.	1.234	94.	.011
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	1515.	.488	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	49.	.005	0.	0.000
200000 <+++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	53146.	4.542	4772.	.305

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-56.9	-56.9	0.0	67.3	67.4	.1
5000 (10000	231	57.6	46.3	46.3	419.9	419.9	0.0	280.0	280.4	.3
10000 (15000	161	46.4	38.8	41.1	575.2	575.2	0.0	381.4	384.6	3.2
15000 (20000	142	39.7	35.8	35.8	755.4	755.4	0.0	560.4	563.3	2.9
20000 (30000	192	57.9	52.7	52.7	1476.1	1476.1	0.0	1155.2	1163.1	7.9
30000 (50000	240	56.2	55.9	55.9	2118.0	2118.0	0.0	1726.7	1748.8	14.1
50000 (100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	918.4	926.2	7.7
100000 (200000	123	2.1	2.1	2.1	273.5	273.5	0.0	231.5	232.9	1.5
200000 (*****	74	.3	.3	.3	122.5	122.5	0.0	101.2	101.6	.3
TOTALS	1699	334.0	263.0	263.3	6795.7	6795.7	0.0	5422.1	5460.1	38.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.447	1.447	0.000	0.000	11.502	11.502
5000 (10000	5.2	5.2	8.2	8.2	3.994	3.994	0.000	0.000	7.977	7.977
10000 (15000	21.3	19.2	8.0	8.0	.049	.049	0.000	0.000	9.200	9.200
15000 (20000	21.3	21.3	8.0	8.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	37.5	33.6	8.0	8.0	0.000	0.000	0.000	0.000	.592	.592
30000 (50000	43.0	42.0	8.0	8.0	0.000	0.000	0.000	0.000	6.767	6.761
50000 (100000	17.7	17.7	8.0	8.0	0.000	0.000	0.000	0.000	9.541	9.316
100000 (200000	2.1	2.1	8.0	8.0	0.000	0.000	0.000	0.000	15.483	15.293
200000 (*****	.3	.3	8.0	8.0	0.000	0.000	0.000	0.000	15.712	15.627
TOTALS	153.5	148.5	11.8	11.8	5.491	5.491	0.000	0.000	76.774	76.269

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	13.8	13.8	.0	-1.4	-1.4	0.0	12.4	12.4	.0
5000 (10000	23.6	23.6	.0	-3.1	-3.1	0.0	20.5	20.5	.0
10000 (15000	48.1	48.4	.3	0.0	0.0	0.0	48.1	48.4	.3
15000 (20000	58.8	59.2	.4	0.0	0.0	0.0	58.8	59.2	.4
20000 (30000	128.5	129.8	1.3	0.0	0.0	0.0	128.5	129.8	1.3
30000 (50000	257.5	261.1	3.6	0.0	0.0	0.0	257.5	261.1	3.6
50000 (100000	176.2	178.6	2.4	0.0	0.0	0.0	176.2	178.6	2.4
100000 (200000	65.8	66.2	.4	0.0	0.0	0.0	65.8	66.2	.4
200000 (*****	44.9	45.0	.1	0.0	0.0	0.0	44.9	45.0	.1
TOTALS	809.2	817.7	8.6	-4.5	-4.5	0.0	804.6	813.2	8.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	335.	.009	2.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2079.	.043	0.	0.000
10000 (15000	0.	0.000	2314.	.021	0.	0.000	16299.	.344	2091.	.027
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11571.	.400	11.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	28961.	1.284	1896.	.061
30000 (50000	0.	0.000	0.	0.000	0.	0.000	38504.	3.570	966.	.041
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14949.	2.425	58.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1225.	.430	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	124.	.084	0.	0.000
ITEMIZE, Total	0.	0.000	2314.	.021	0.	0.000	113958.	8.589	5024.	.129
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	335.	.009	2.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2079.	.043	0.	0.000
10000 (15000	0.	0.000	2314.	.021	0.	0.000	16299.	.344	2091.	.027
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11571.	.400	11.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	28961.	1.284	1896.	.061
30000 (50000	0.	0.000	0.	0.000	0.	0.000	38504.	3.570	966.	.041
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14949.	2.425	58.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1225.	.430	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	124.	.084	0.	0.000
ALL RETURNS, Total	0.	0.000	2314.	.021	0.	0.000	113958.	8.589	5024.	.129

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: FEDERAL PLAN X ABI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-56.9	-56.9	0.0	67.4	67.4	0.0
5000 - 10000	231	57.6	46.3	46.7	419.9	419.9	0.0	280.4	280.4	0.0
10000 - 15000	161	46.4	41.1	41.5	575.2	575.2	0.0	384.6	384.6	0.0
15000 - 20000	142	39.7	35.8	38.6	755.4	755.4	0.0	563.3	563.3	0.0
20000 - 30000	192	57.9	52.7	57.3	1476.1	1476.1	0.0	1163.1	1163.1	0.0
30000 - 50000	248	56.2	55.9	56.2	2118.0	2118.0	0.0	1740.8	1740.8	0.0
50000 - 100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	926.2	926.2	0.0
100000 - 200000	123	2.1	2.1	2.1	273.5	273.5	0.0	232.9	232.9	0.0
200000 ++++++	74	.3	.3	.3	122.5	122.5	0.0	101.6	101.6	0.0
TOTALS	1699	334.8	265.3	273.7	6795.7	6795.7	0.0	5460.1	5460.1	0.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	EMERGED	INCOME CRED.	MINIMUM TAX			ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	3.6	3.6	1.447	1.447	0.000	0.000	11.502	11.502
5000 - 10000	5.2	5.2	8.2	8.2	3.994	3.994	0.000	0.000	7.977	7.977
10000 - 15000	19.2	19.2	8.8	8.8	.849	.849	0.000	0.000	9.200	9.200
15000 - 20000	21.3	21.3	8.0	8.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 - 30000	35.6	35.6	8.0	8.0	0.000	0.000	0.000	0.000	.592	.578
30000 - 50000	42.0	42.0	8.0	8.0	0.000	0.000	0.000	0.000	6.761	6.577
50000 - 100000	17.7	17.7	8.0	8.0	0.000	0.000	0.000	0.000	9.316	6.216
100000 - 200000	2.1	2.1	8.0	8.0	0.000	0.000	0.000	0.000	15.293	18.277
200000 ++++++	.3	.3	8.0	8.0	0.000	0.000	0.000	0.000	15.627	14.458
TOTALS	148.5	148.5	11.8	11.8	5.491	5.491	0.000	0.000	76.269	66.786
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	13.8	13.8	0.0	-1.4	-1.4	0.0	12.4	12.4	0.0	
5000 - 10000	23.6	23.9	.3	-3.1	-3.1	0.0	20.5	20.8	.3	
10000 - 15000	40.4	48.9	.5	0.0	0.0	0.0	48.4	48.9	.5	
15000 - 20000	59.2	61.2	2.0	0.0	0.0	0.0	59.2	61.2	2.0	
20000 - 30000	129.8	138.6	8.9	0.0	0.0	0.0	129.8	138.6	8.9	
30000 - 50000	261.1	264.4	3.4	0.0	0.0	0.0	261.1	264.4	3.4	
50000 - 100000	178.6	183.5	4.8	0.0	0.0	0.0	178.6	183.5	4.8	
100000 - 200000	66.2	68.1	1.9	0.0	0.0	0.0	66.2	68.1	1.9	
200000 ++++++	45.0	45.2	.3	0.0	0.0	0.0	45.0	45.2	.3	
TOTALS	817.7	839.8	22.0	-4.5	-4.5	0.0	813.2	835.2	22.0	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH		
	RETURNS MADE NONTAXABLE	NUMBER OF RETURNS (DOLLARS)	RETURNS MADE TAXABLE	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	TAX DECREASES	RETURNS MADE TAXABLE	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	TAX INCREASES	CHANGED THEIR TYPE OF DEDUCTION
HHHHHH (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	583.	.212	0.	0.000	0.000
15000 (20000	0.	0.000	2206.	1.322	0.	0.000	3531.	1.498	0.	0.000	0.000
20000 (30000	0.	0.000	3938.	5.914	0.	0.000	6421.	6.973	0.	0.000	0.000
30000 (50000	0.	0.000	278.	.438	0.	0.000	3440.	2.128	0.	0.000	0.000
50000 (100000	0.	0.000	1.	.001	0.	0.000	4321.	4.749	0.	0.000	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	558.	1.903	0.	0.000	0.000
200000 (++++++	0.	0.000	0.	0.000	22.	-.000	100.	.281	0.	0.000	0.000
ITEMIZE, Total	0.	0.000	6423.	7.676	22.	-.000	18876.	17.744	0.	0.000	0.000
HHHHHH (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.000
5000 (10000	0.	0.000	411.	.148	0.	0.000	1522.	.282	0.	0.000	0.000
10000 (15000	0.	0.000	373.	.139	0.	0.000	938.	.288	0.	0.000	0.000
15000 (20000	0.	0.000	596.	.257	0.	0.000	926.	.477	0.	0.000	0.000
20000 (30000	0.	0.000	626.	.760	0.	0.000	2196.	1.886	0.	0.000	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	817.	1.231	0.	0.000	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	100.	.095	0.	0.000	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.000
NON-ITEMIZE, Total	0.	0.000	2007.	1.303	0.	0.000	6498.	4.259	0.	0.000	0.000
HHHHHH (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.000
5000 (10000	0.	0.000	411.	.148	0.	0.000	1522.	.282	0.	0.000	0.000
10000 (15000	0.	0.000	373.	.139	0.	0.000	1441.	.500	0.	0.000	0.000
15000 (20000	0.	0.000	2802.	1.580	0.	0.000	4457.	1.973	0.	0.000	0.000
20000 (30000	0.	0.000	4564.	6.674	0.	0.000	8617.	8.859	0.	0.000	0.000
30000 (50000	0.	0.000	278.	.438	0.	0.000	4257.	3.359	0.	0.000	0.000
50000 (100000	0.	0.000	1.	.001	0.	0.000	4421.	4.844	0.	0.000	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	558.	1.903	0.	0.000	0.000
200000 (++++++	0.	0.000	0.	0.000	22.	-.000	100.	.281	0.	0.000	0.000
ALL RETURNS, Total	0.	0.000	8430.	8.980	22.	-.000	25374.	22.003	0.	0.000	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
*****+ (< 5000	343	55.8	12.9	12.9	-56.9	-56.9	0.0	67.4	67.4	0.0
5000 - 10000	231	57.6	46.7	43.3	419.9	419.9	0.0	288.4	288.4	0.0
10000 - 15000	161	46.4	41.5	35.6	575.2	575.2	0.0	384.6	384.6	0.0
15000 - 20000	142	39.7	38.6	38.6	755.4	755.4	0.0	563.3	563.3	0.0
20000 - 30000	192	57.9	57.3	57.3	1476.1	1476.1	0.0	1163.1	1163.1	0.0
30000 - 50000	240	56.2	56.2	56.2	2118.0	2118.0	0.0	1740.8	1740.8	0.0
50000 - 100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	926.2	926.2	0.0
100000 - 200000	123	2.1	2.1	2.1	273.5	273.5	0.0	232.9	232.9	0.0
200000 ++++++	74	.3	.3	.3	122.5	122.5	0.0	101.6	101.6	0.0
TOTALS	1699	334.0	273.7	264.4	6795.7	6795.7	0.0	5460.1	5460.1	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
*****+ (< 5000	4.9	4.9	3.6	4.1	1.447	2.582	0.000	0.000	11.582	11.582
5000 - 10000	5.2	5.2	8.2	11.6	3.994	9.537	0.000	0.000	7.977	7.977
10000 - 15000	19.2	19.2	0.0	5.9	.049	6.142	0.000	0.000	9.200	9.200
15000 - 20000	21.3	21.3	0.0	0.0	0.000	.409	0.000	0.000	0.000	0.000
20000 - 30000	35.6	35.6	0.0	0.0	0.000	0.000	0.000	0.000	.578	.578
30000 - 50000	42.0	42.0	0.0	0.0	0.000	0.000	0.000	0.000	6.577	6.577
50000 - 100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	6.216	6.216
100000 - 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	10.277	10.277
200000 ++++++	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	14.458	14.458
TOTALS	148.5	148.5	11.8	21.6	5.491	18.609	0.000	0.000	66.786	66.786

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
*****+ (< 5000	13.8	13.8	-0.0	-1.4	-2.5	-1.1	12.4	11.3	-1.1
5000 - 10000	23.9	22.6	-1.3	-3.1	-7.4	-4.3	20.8	15.3	-5.6
10000 - 15000	40.9	38.2	-2.7	0.0	-3.4	-3.4	40.9	34.8	-6.1
15000 - 20000	61.2	60.8	-.4	0.0	0.0	0.0	61.2	68.8	-.4
20000 - 30000	138.6	138.6	0.0	0.0	0.0	0.0	138.6	138.6	0.0
30000 - 50000	264.4	264.4	0.0	0.0	0.0	0.0	264.4	264.4	0.0
50000 - 100000	183.5	183.5	0.0	0.0	0.0	0.0	183.5	183.5	0.0
100000 - 200000	68.1	68.1	0.0	0.0	0.0	0.0	68.1	68.1	0.0
200000 ++++++	45.2	45.2	0.0	0.0	0.0	0.0	45.2	45.2	0.0
TOTALS	839.8	835.4	-4.4	-4.5	-13.3	-8.7	822.1	822.1	-13.1

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	39.	-0.004	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	3673.	-1.636	0.	0.000	0.	0.000
10000 (15000	2474.	-1.601	0.	0.000	4985.	-2.488	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	472.	-0.820	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	2474.	-1.601	0.	0.000	9159.	-4.149	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	4185.	-1.051	0.	0.000	0.	0.000
5000 (10000	3406.	-2.166	0.	0.000	18367.	-3.926	0.	0.000	0.	0.000
10000 (15000	3424.	-2.449	0.	0.000	5723.	-3.684	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1550.	-0.388	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	6830.	-4.615	0.	0.000	21744.	-8.969	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	4134.	-1.055	0.	0.000	0.	0.000
5000 (10000	3406.	-2.166	0.	0.000	14048.	-5.562	0.	0.000	0.	0.000
10000 (15000	5898.	-4.250	0.	0.000	18707.	-6.092	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2022.	-0.489	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	9384.	-6.416	0.	0.000	38993.	-13.119	0.	0.000	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.9	12.9	-56.9	-56.9	0.0	67.4	67.4	0.0
5000 - 10000	231	57.6	43.3	43.3	419.9	419.9	0.0	280.4	280.4	0.0
10000 - 15000	161	46.4	35.6	35.6	575.2	575.2	0.0	384.6	384.6	0.0
15000 - 20000	142	39.7	38.6	38.6	755.4	755.4	0.0	563.3	563.3	0.0
20000 - 30000	192	57.9	57.3	57.3	1476.1	1476.1	0.0	1163.1	1163.1	0.0
30000 - 50000	240	56.2	56.2	56.2	2118.0	2118.0	0.0	1740.8	1740.8	0.0
50000 - 100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	926.2	926.2	0.0
100000 - 200000	123	2.1	2.1	2.1	273.5	273.5	0.0	232.9	232.9	0.0
200000 >*****	74	.3	.3	.3	122.5	122.5	0.0	101.6	101.6	0.0
TOTALS	1699	334.0	264.4	264.4	6795.7	6795.7	0.0	5460.1	5460.1	0.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY EARNED INCOME CRED.				MINIMUM TAX		ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	4.1	4.1	2.582	2.582	0.000	0.000	11.502	11.502
5000 - 10000	5.2	5.2	11.6	11.6	9.557	9.557	0.000	0.000	7.977	7.977
10000 - 15000	19.2	19.2	5.9	5.9	6.142	6.142	0.000	0.000	9.200	9.200
15000 - 20000	21.3	21.3	0.0	0.0	.409	.409	0.000	0.000	0.000	0.000
20000 - 30000	35.6	35.6	0.0	0.0	0.000	0.000	0.000	0.000	.578	.578
30000 - 50000	42.0	42.0	0.0	0.0	0.000	0.000	0.000	0.000	6.577	6.577
50000 - 100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	6.216	6.208
100000 - 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	10.277	10.269
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	14.458	14.443
TOTALS	148.5	148.5	21.6	21.6	18.609	18.609	0.000	0.000	66.786	66.754
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	13.8	13.8	0.0	-2.5	-2.5	0.0	11.3	11.3	0.0	
5000 - 10000	22.6	22.7	.1	-7.4	-7.4	0.0	15.3	15.3	.1	
10000 - 15000	38.2	38.5	.3	-3.4	-3.4	0.0	34.8	35.1	.3	
15000 - 20000	60.8	61.1	.3	0.0	0.0	0.0	60.8	61.1	.3	
20000 - 30000	138.6	138.7	.0	0.0	0.0	0.0	138.6	138.7	.0	
30000 - 50000	264.4	264.9	.5	0.0	0.0	0.0	264.4	264.9	.5	
50000 - 100000	183.5	183.7	.2	0.0	0.0	0.0	183.5	183.7	.2	
100000 - 200000	68.1	68.2	.0	0.0	0.0	0.0	68.1	68.2	.0	
200000 >*****	45.2	45.2	.0	0.0	0.0	0.0	45.2	45.2	.0	
TOTALS	835.4	836.0	1.4	-13.3	-13.3	0.0	822.1	823.5	1.4	

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2948.	.183	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6565.	.270	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	637.	.011	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5154.	.410	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2582.	.206	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	328.	.028	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	57.	.008	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	18271.	1.036	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	934.	.072	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3362.	.193	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	579.	.015	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3384.	.038	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1214.	.068	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	9393.	.385	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	934.	.072	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	6310.	.296	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7144.	.286	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3942.	.049	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	6368.	.478	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2582.	.206	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	328.	.028	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	57.	.008	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	27664.	1.422	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X ABI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.9	17.3	-56.9	-56.9	0.0	67.4	84.9	17.6
5000 - 10000	231	57.6	43.3	38.8	419.9	419.9	0.0	280.4	257.7	-22.6
10000 - 15000	161	46.4	35.6	32.3	575.2	575.2	0.0	384.6	344.9	-39.7
15000 - 20000	142	39.7	38.6	36.6	755.4	755.4	0.0	563.3	521.8	-42.3
20000 - 30000	192	57.9	57.3	55.4	1476.1	1476.1	0.0	1163.1	1038.9	-124.2
30000 - 50000	240	56.2	56.2	56.2	2118.0	2118.0	0.0	1740.8	1610.0	-130.8
50000 - 100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	926.2	881.2	-45.0
100000 - 200000	123	2.1	2.1	2.1	273.5	273.5	0.0	232.9	229.1	-3.9
200000 ++++++	74	.3	.3	.3	122.5	122.5	0.0	101.6	101.1	-.5
TOTALS	1699	334.0	264.4	257.1	6795.7	6795.7	0.0	5460.1	5068.8	-391.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	4.1	4.1	2.582	2.582	0.000	0.000	11.582	11.526
5000 - 10000	5.2	5.2	11.6	13.9	9.557	9.557	0.000	0.000	7.977	8.021
10000 - 15000	19.2	19.2	5.9	9.2	6.142	6.142	0.000	0.000	9.200	9.286
15000 - 20000	21.3	21.3	0.0	.4	.489	.489	0.000	0.000	0.000	0.000
20000 - 30000	35.6	35.6	0.0	0.0	0.000	0.000	0.000	0.000	.578	.622
30000 - 50000	42.0	42.0	0.0	0.0	0.000	0.000	0.000	0.000	6.577	6.647
50000 - 100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	6.200	7.644
100000 - 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	10.269	10.988
200000 ++++++	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	14.443	14.523
TOTALS	148.5	148.5	21.6	27.7	18.689	18.689	0.000	0.000	66.754	69.258

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	13.8	15.0	1.2	-2.5	-2.5	0.0	11.3	12.5	1.2
5000 - 10000	22.7	21.9	-.8	-7.4	-8.3	-.9	15.3	13.6	-1.7
10000 - 15000	38.5	37.4	-1.1	-3.4	-5.1	-1.7	35.1	32.4	-2.7
15000 - 20000	61.1	55.2	-5.8	0.0	0.0	0.0	61.1	55.2	-5.8
20000 - 30000	138.7	117.0	-21.6	0.0	0.0	0.0	138.7	117.0	-21.6
30000 - 50000	264.9	233.6	-31.3	0.0	0.0	0.0	264.9	233.6	-31.3
50000 - 100000	183.7	170.0	-13.7	0.0	0.0	0.0	183.7	170.0	-13.7
100000 - 200000	68.2	67.2	-.9	0.0	0.0	0.0	68.2	67.2	-.9
200000 ++++++	45.2	45.1	-.1	0.0	0.0	0.0	45.2	45.1	-.1
TOTALS	836.8	762.6	-74.2	-13.3	-15.9	-2.6	823.5	746.7	-76.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	710.	.103	0.	0.000
5000 (10000	1399.	-.436	0.	0.000	2079.	-.502	0.	0.000	0.	0.000
10000 (15000	2511.	-.707	0.	0.000	8957.	-1.213	5383.	.309	0.	0.000
15000 (20000	1910.	-.717	0.	0.000	11930.	-3.538	8336.	.690	0.	0.000
20000 (30000	1634.	-.555	0.	0.000	33914.	-13.767	1201.	.114	0.	0.000
30000 (50000	0.	0.000	0.	0.000	40196.	-24.182	1736.	.192	0.	0.000
50000 (100000	0.	0.000	0.	0.000	15917.	-13.594	637.	.166	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1017.	-1.072	491.	.141	0.	0.000
200000 (*****	0.	0.000	0.	0.000	100.	-.119	28.	.010	0.	0.000
ITEMIZE, Total	7454.	-2.414	0.	0.000	114110.	-57.987	18522.	1.726	0.	0.000
***** (5000	2018.	-.069	6404.	.412	3546.	-.206	13395.	1.306	0.	0.000
5000 (10000	3132.	-.930	0.	0.000	25845.	-3.949	19253.	2.737	0.	0.000
10000 (15000	756.	-.285	0.	0.000	17402.	-3.289	9472.	1.454	0.	0.000
15000 (20000	87.	-.001	0.	0.000	15304.	-3.479	2828.	.477	0.	0.000
20000 (30000	273.	-.001	0.	0.000	20458.	-8.157	1634.	.178	0.	0.000
30000 (50000	0.	0.000	0.	0.000	12956.	-7.568	1172.	.217	0.	0.000
50000 (100000	0.	0.000	0.	0.000	274.	-.279	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	6266.	-1.366	6404.	.412	95985.	-26.917	47753.	6.370	0.	0.000
***** (5000	2018.	-.069	6404.	.412	3546.	-.206	14105.	1.410	0.	0.000
5000 (10000	4531.	-1.366	0.	0.000	27925.	-4.451	19253.	2.737	0.	0.000
10000 (15000	3266.	-.992	0.	0.000	26359.	-4.502	14854.	1.763	0.	0.000
15000 (20000	1997.	-.717	0.	0.000	27434.	-7.017	11164.	1.167	0.	0.000
20000 (30000	1908.	-.636	0.	0.000	54372.	-21.924	2835.	.292	0.	0.000
30000 (50000	0.	0.000	0.	0.000	53152.	-31.751	2908.	.409	0.	0.000
50000 (100000	0.	0.000	0.	0.000	16191.	-13.863	637.	.166	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1017.	-1.072	491.	.141	0.	0.000
200000 (*****	0.	0.000	0.	0.000	100.	-.119	28.	.010	0.	0.000
ALL RETURNS, Total	13720.	-3.780	6404.	.412	210095.	-84.985	66276.	8.096	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	17.3	12.7	-56.9	-56.9	0.0	84.9	15.4	-69.5
5000 (10000	231	57.6	38.8	36.6	419.9	419.9	0.0	257.7	105.6	-152.1
10000 (15000	161	46.4	32.3	32.1	575.2	575.2	0.0	344.9	200.2	-144.7
15000 (20000	142	39.7	36.6	36.3	755.4	755.4	0.0	521.0	378.2	-142.7
20000 (30000	192	57.9	55.4	55.4	1476.1	1476.1	0.0	1038.9	800.1	-238.8
30000 (50000	240	56.2	56.2	56.2	2118.0	2118.0	0.0	1610.0	1385.0	-225.0
50000 (100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	881.2	811.9	-69.3
100000 (200000	123	2.1	2.1	2.1	273.5	273.5	0.0	229.1	221.0	-8.1
200000 (*****	74	.3	.3	.3	122.5	122.5	0.0	101.1	99.0	-1.3
TOTALS	1699	334.0	257.1	249.7	6795.7	6795.7	0.0	5068.8	4825.3	-1043.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	4.1	4.1	2.502	2.502	0.000	0.000	11.526	11.537
5000 (10000	5.2	5.2	13.9	13.9	9.557	9.557	0.000	0.000	8.821	8.826
10000 (15000	19.2	14.0	9.2	9.2	6.142	6.142	0.000	0.000	9.286	9.322
15000 (20000	21.3	12.9	.4	.5	.409	.409	0.000	0.000	0.000	0.000
20000 (30000	35.6	26.8	0.0	0.0	0.000	0.000	0.000	0.000	.622	.636
30000 (50000	42.0	36.4	0.0	0.0	0.000	0.000	0.000	0.000	6.647	6.706
50000 (100000	17.7	17.4	0.0	0.0	0.000	0.000	0.000	0.000	7.644	7.666
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	10.988	10.988
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	14.523	14.532
TOTALS	148.5	120.1	27.7	27.7	18.609	18.609	0.000	0.000	69.258	69.413

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	15.0	14.5	-.6	-2.5	-2.5	0.0	12.5	12.0	-.6
5000 (10000	21.9	19.5	-2.3	-8.3	-8.8	-.5	13.6	10.0	-2.8
10000 (15000	37.4	34.3	-3.1	-5.1	-5.2	-.2	32.4	29.1	-3.3
15000 (20000	55.2	51.8	-3.4	-.0	-.0	0.0	55.2	51.8	-3.4
20000 (30000	117.0	111.7	-5.3	0.0	0.0	0.0	117.0	111.7	-5.3
30000 (50000	233.6	228.7	-4.9	0.0	0.0	0.0	233.6	228.7	-4.9
50000 (100000	170.0	169.8	-.2	0.0	0.0	0.0	170.0	169.8	-.2
100000 (200000	67.2	67.2	0.0	0.0	0.0	0.0	67.2	67.2	0.0
200000 (*****	45.1	45.1	0.0	0.0	0.0	0.0	45.1	45.1	0.0
TOTALS	762.6	742.0	-19.6	-15.9	-16.5	-.7	746.7	726.3	-20.4

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	5208.	-.302	0.	0.000	5208.	-.302
15000 (20000	0.	0.000	0.	0.000	8466.	-1.282	0.	0.000	8466.	-1.282
20000 (30000	0.	0.000	0.	0.000	8801.	-.918	0.	0.000	8801.	-.918
30000 (50000	0.	0.000	0.	0.000	5628.	-.630	0.	0.000	5628.	-.630
50000 (100000	0.	0.000	0.	0.000	208.	-.065	0.	0.000	210.	-.065
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	28311.	-3.198	0.	0.000	28315.	-3.198
***** (5000	4636.	-.117	0.	0.000	14923.	-.569	0.	0.000	0.	0.000
5000 (10000	2191.	-.133	0.	0.000	41376.	-2.829	0.	0.000	0.	0.000
10000 (15000	204.	-.016	0.	0.000	24007.	-2.953	0.	0.000	0.	0.000
15000 (20000	335.	-.025	0.	0.000	18244.	-2.138	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	21018.	-4.419	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	14128.	-4.229	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	274.	-.107	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	7366.	-.292	0.	0.000	134770.	-17.243	0.	0.000	0.	0.000
***** (5000	4636.	-.117	0.	0.000	14923.	-.569	0.	0.000	2.	0.000
5000 (10000	2191.	-.133	0.	0.000	41376.	-2.829	0.	0.000	0.	0.000
10000 (15000	204.	-.016	0.	0.000	29215.	-3.254	0.	0.000	5208.	-.302
15000 (20000	335.	-.025	0.	0.000	26710.	-3.420	0.	0.000	8466.	-1.282
20000 (30000	0.	0.000	0.	0.000	30619.	-5.338	0.	0.000	8801.	-.918
30000 (50000	0.	0.000	0.	0.000	19756.	-4.859	0.	0.000	5628.	-.630
50000 (100000	0.	0.000	0.	0.000	482.	-.172	0.	0.000	210.	-.065
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	7366.	-.292	0.	0.000	163062.	-20.441	0.	0.000	28315.	-3.198

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 15

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	53.8	12.7	12.9	-56.9	-56.9	0.0	15.4	15.4	0.0
5000 (10000	231	57.6	36.6	40.2	419.9	419.9	0.0	185.6	185.6	0.0
10000 (15000	161	46.4	32.1	32.3	575.2	575.2	0.0	200.2	200.2	0.0
15000 (20000	142	39.7	36.3	36.6	755.4	755.4	0.0	378.2	378.2	0.0
20000 (30000	192	57.9	55.4	56.0	1476.1	1476.1	0.0	800.1	800.1	0.0
30000 (50000	248	56.2	56.2	56.2	2118.0	2118.0	0.0	1385.0	1385.0	0.0
50000 (100000	193	18.0	18.0	18.0	1111.9	1111.9	0.0	811.9	811.9	0.0
100000 (200000	123	2.1	2.1	2.1	273.5	273.5	0.0	221.0	221.0	0.0
200000 (*****	74	.3	.3	.3	122.5	122.5	0.0	99.8	99.8	0.0
TOTALS	1699	334.0	249.7	254.7	6795.7	6795.7	0.0	4825.3	4825.3	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	4.1	4.1	2.502	2.502	0.000	0.000	11.537	12.049
5000 (10000	5.2	5.2	13.9	12.5	9.557	9.557	0.000	0.000	8.026	8.024
10000 (15000	14.0	14.0	9.2	9.2	6.142	6.142	0.000	0.000	9.322	9.305
15000 (20000	12.9	12.9	.5	.4	.409	.409	0.000	0.000	0.000	0.000
20000 (30000	26.8	26.8	0.0	0.0	0.000	0.000	0.000	0.000	.636	.636
30000 (50000	36.4	36.4	0.0	0.0	0.000	0.000	0.000	0.000	6.706	7.506
50000 (100000	17.4	17.4	0.0	0.0	0.000	0.000	0.000	0.000	7.666	14.050
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	10.988	15.411
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	14.532	22.801
TOTALS	120.1	120.1	27.7	26.3	18.609	18.609	0.000	0.000	69.413	89.776

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	14.5	14.9	.4	-2.5	-2.5	0.0	12.0	12.4	.4
5000 (10000	19.5	22.9	3.3	-8.8	-8.7	.1	10.0	14.2	3.4
10000 (15000	34.3	37.8	3.4	-5.2	-5.2	.1	29.1	32.6	3.5
15000 (20000	51.8	54.5	2.7	-.0	-.0	.0	51.8	54.5	2.7
20000 (30000	111.7	114.5	2.8	0.0	0.0	0.0	111.7	114.5	2.8
30000 (50000	228.7	208.4	-20.3	0.0	0.0	0.0	228.7	208.4	-20.3
50000 (100000	169.8	147.9	-21.9	0.0	0.0	0.0	169.8	147.9	-21.9
100000 (200000	67.2	56.2	-11.0	0.0	0.0	0.0	67.2	56.2	-11.0
200000 (*****	45.1	39.9	-5.2	0.0	0.0	0.0	45.1	39.9	-5.2
TOTALS	742.8	696.8	-45.9	-16.5	-16.3	.2	726.3	680.5	-45.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 15

Plan Y: CONFERENCE PROVISION 016

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	1.	- .023	711.	.859	0.	0.000
5000 (10000	0.	0.000	1399.	.173	0.	0.000	2079.	.213	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4307.	.306	0.	0.000
15000 (20000	0.	0.000	0.	0.000	43.	- .615	9847.	1.537	0.	0.000
20000 (30000	0.	0.000	594.	.012	2539.	- .666	22713.	3.670	0.	0.000
30000 (50000	0.	0.000	0.	0.000	27583.	-12.115	8721.	.874	0.	0.000
50000 (100000	0.	0.000	0.	0.000	15658.	-21.162	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1535.	-11.047	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	128.	-5.242	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	1993.	.185	47508.	-50.871	48381.	6.659	0.	0.000
***** (5000	0.	0.000	200.	.010	0.	- .002	10487.	.364	0.	0.000
5000 (10000	0.	0.000	2199.	.400	0.	0.000	40275.	3.199	0.	0.000
10000 (15000	0.	0.000	204.	.010	106.	- .003	28552.	3.176	0.	0.000
15000 (20000	0.	0.000	335.	.032	7236.	- .520	19474.	2.277	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11355.	-2.680	19264.	2.464	0.	0.000
30000 (50000	0.	0.000	0.	0.000	15673.	-9.274	3840.	.196	0.	0.000
50000 (100000	0.	0.000	0.	0.000	482.	- .762	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	2939.	.453	34853.	-13.241	121892.	11.676	0.	0.000
***** (5000	0.	0.000	200.	.010	2.	- .023	11198.	.423	0.	0.000
5000 (10000	0.	0.000	3598.	.574	0.	0.000	42354.	3.412	0.	0.000
10000 (15000	0.	0.000	204.	.010	106.	- .003	32859.	3.482	0.	0.000
15000 (20000	0.	0.000	335.	.032	7279.	-1.133	29321.	3.813	0.	0.000
20000 (30000	0.	0.000	594.	.012	13914.	-3.345	41979.	6.134	0.	0.000
30000 (50000	0.	0.000	0.	0.000	43257.	-21.389	12561.	1.070	0.	0.000
50000 (100000	0.	0.000	0.	0.000	16148.	-21.924	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1535.	-11.047	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	128.	-5.242	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	4932.	.638	82368.	-64.111	178273.	18.335	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.9	12.9	-56.9	-19.8	37.1	15.4	23.1	7.7
5000 - 10000	231	57.6	48.2	48.2	419.9	429.7	9.9	185.6	118.6	13.0
10000 - 15000	161	46.4	32.3	32.3	575.2	598.9	23.7	200.2	222.8	22.6
15000 - 20000	142	39.7	36.6	36.6	755.4	778.0	14.6	378.2	393.3	15.0
20000 - 30000	192	57.9	56.0	56.6	1476.1	1517.2	41.1	808.1	849.9	41.9
30000 - 50000	240	56.2	56.2	56.2	2118.0	2156.5	38.5	1385.0	1423.0	38.0
50000 - 100000	193	18.0	18.0	18.0	1111.9	1149.5	37.6	811.9	849.7	37.8
100000 - 200000	123	2.1	2.1	2.1	273.5	315.0	41.4	221.0	262.7	41.7
200000 >*****	74	.3	.3	.3	122.5	175.4	52.9	99.0	152.7	52.8
TOTALS	1699	334.0	254.7	255.2	6795.7	7092.4	296.8	4025.3	4295.0	270.5
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INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	EARNED INCOME CRED.			MINIMUM TAX		ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	4.1	4.1	2.582	2.582	0.000	0.000	12.849	.262
5000 - 10000	5.2	5.2	12.5	12.5	9.557	9.469	0.000	0.000	8.824	0.000
10000 - 15000	14.0	14.0	9.2	9.2	6.142	6.016	0.000	0.000	9.305	0.000
15000 - 20000	12.9	12.9	.4	.4	.409	.408	0.000	0.000	0.000	0.000
20000 - 30000	26.8	26.8	0.0	0.0	0.000	0.000	0.000	0.000	.630	0.000
30000 - 50000	36.4	36.4	0.0	0.0	0.000	0.000	0.000	0.000	7.506	.387
50000 - 100000	17.4	17.3	0.0	0.0	0.000	0.000	0.000	0.000	14.050	4.301
100000 - 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15.411	4.775
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	22.801	7.501
TOTALS	120.1	120.0	26.3	26.3	18.609	18.394	0.000	0.000	89.776	17.226
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INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	14.9	4.5	-10.4	-2.5	-2.5	-.0	12.4	2.0	-10.4	
5000 - 10000	22.9	18.0	-4.8	-8.7	-8.7	0.0	14.2	9.4	-4.8	
10000 - 15000	37.8	33.3	-4.5	-5.2	-5.2	0.0	32.6	28.1	-4.5	
15000 - 20000	54.5	56.7	2.2	-.0	-.0	0.0	54.5	56.7	2.2	
20000 - 30000	114.5	129.4	5.9	0.0	0.0	0.0	114.5	120.4	5.9	
30000 - 50000	208.4	211.5	3.1	0.0	0.0	0.0	208.4	211.5	3.1	
50000 - 100000	147.9	149.5	1.7	0.0	0.0	0.0	147.9	149.5	1.7	
100000 - 200000	56.2	57.9	1.7	0.0	0.0	0.0	56.2	57.9	1.7	
200000 >*****	39.9	38.2	-1.7	0.0	0.0	0.0	39.9	38.2	-1.7	
TOTALS	696.8	690.1	-6.8	-16.3	-16.3	0.0	680.5	673.7	-6.8	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifiers: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	8.	-.127	0.	0.000	10.	-.285	369.	.005	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.101	0.	0.000
10000 (15000	0.	0.000	0.	0.000	19.	-.005	0.	0.000	19.	-.005
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6333.	1.621	0.	0.000
20000 (30000	0.	0.000	631.	.014	20.	-.000	4569.	1.511	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1824.	-1.102	5003.	1.762	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1484.	-1.143	3187.	2.572	95.	.233
100000 (200000	0.	0.000	0.	0.000	595.	-2.709	821.	4.429	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	166.	-1.894	182.	.994	0.	0.000
ITEMIZE, Total	8.	-.127	631.	.014	4118.	-7.217	21862.	12.995	114.	.228
++++++ (5000	2.	-.108	0.	0.000	1670.	-10.232	334.	.114	0.	0.000
5000 (10000	38.	-.752	0.	0.000	146.	-5.199	1519.	.256	0.	0.000
10000 (15000	0.	0.000	0.	0.000	288.	-5.161	4350.	.665	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1720.	.620	0.	0.000
20000 (30000	0.	0.000	0.	0.000	654.	-.094	4376.	4.576	0.	0.000
30000 (50000	0.	0.000	0.	0.000	81.	-.033	1836.	2.482	0.	0.000
50000 (100000	0.	0.000	0.	0.000	55.	-.140	119.	.366	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	12.	-.987	3.	.141	0.	0.000
NON-ITEMIZE, Total	48.	-.860	0.	0.000	2898.	-21.787	14259.	9.219	0.	0.000
++++++ (5000	10.	-.235	0.	0.000	1680.	-10.517	703.	.119	0.	0.000
5000 (10000	38.	-.752	0.	0.000	146.	-5.199	2918.	.356	0.	0.000
10000 (15000	0.	0.000	0.	0.000	299.	-5.166	4350.	.665	19.	-.005
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8053.	2.241	0.	0.000
20000 (30000	0.	0.000	631.	.014	674.	-.174	8947.	6.087	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1985.	-1.135	6919.	4.243	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1539.	-1.283	3306.	2.938	95.	.233
100000 (200000	0.	0.000	0.	0.000	595.	-2.709	821.	4.429	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	178.	-2.821	185.	1.136	0.	0.000
ALL RETURNS, Total	47.	-.987	631.	.014	7016.	-29.004	36121.	22.214	114.	.228

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.9	12.9	-19.8	-19.8	0.0	23.1	23.1	0.0
5000 (10000	231	57.6	48.2	48.2	429.7	429.7	0.0	118.6	118.6	0.0
10000 (15000	161	46.4	32.3	32.3	598.9	598.9	0.0	222.8	222.8	0.0
15000 (20000	142	39.7	36.6	36.6	778.0	778.0	0.0	393.3	393.3	0.0
20000 (30000	192	57.9	56.6	56.6	1517.2	1517.2	0.0	849.9	849.9	0.0
30000 (50000	240	56.2	56.2	56.2	2156.5	2156.5	0.0	1423.8	1423.8	0.0
50000 (100000	193	18.0	18.0	18.0	1149.5	1149.5	0.0	849.7	849.7	0.0
100000 (200000	123	2.1	2.1	2.1	315.0	315.0	0.0	262.7	262.7	0.0
200000 (*****	74	.3	.3	.3	175.4	175.4	0.0	152.7	152.7	0.0
TOTALS	1699	334.0	255.2	255.2	7092.4	7092.4	0.0	4295.8	4295.8	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	4.9	4.9	4.1	4.1	2.582	2.582	0.000	0.000	.262	1.690
5000 (10000	5.2	5.2	12.5	12.5	9.469	9.469	0.000	0.000	0.000	0.000
10000 (15000	14.0	14.0	9.2	9.2	6.016	6.016	0.000	0.000	0.000	0.000
15000 (20000	12.9	12.9	.4	.4	.488	.488	0.000	0.000	0.000	1.459
20000 (30000	26.8	26.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	36.4	36.4	0.0	0.0	0.000	0.000	0.000	0.000	.387	.463
50000 (100000	17.3	17.3	0.0	0.0	0.000	0.000	0.000	0.000	4.301	8.346
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	4.775	6.824
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	7.501	9.974
TOTALS	120.0	120.0	26.3	26.3	18.394	18.394	0.000	0.000	17.226	28.755

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	4.5	5.9	1.4	-2.5	-2.5	0.0	2.0	3.4	1.4
5000 (10000	18.0	18.0	0.0	-6.7	-6.7	0.0	9.4	9.4	0.0
10000 (15000	33.3	33.3	0.0	-5.2	-5.2	0.0	28.1	28.1	0.0
15000 (20000	56.7	58.2	1.5	-.8	-.8	0.0	56.7	58.2	1.5
20000 (30000	120.4	120.4	0.0	0.0	0.0	0.0	120.4	120.4	0.0
30000 (50000	211.5	211.6	.1	0.0	0.0	0.0	211.5	211.6	.1
50000 (100000	149.5	153.6	4.0	0.0	0.0	0.0	149.5	153.6	4.0
100000 (200000	57.9	60.0	2.0	0.0	0.0	0.0	57.9	60.0	2.0
200000 (*****	38.2	40.7	2.5	0.0	0.0	0.0	38.2	40.7	2.5
TOTALS	690.1	701.6	11.5	-16.3	-16.3	0.0	673.7	685.2	11.5

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	6.	.825	0.	0.000	10.	.637	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	41.	1.459	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	138.	.843	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1685.	4.830	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	813.	2.049	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	193.	2.207	0.	0.000
ITEMIZE, Total	0.	0.000	6.	.825	0.	0.000	2880.	10.423	0.	0.000
++++++ (5000	0.	0.000	0.	.001	0.	0.000	15.	.791	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	107.	.833	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	52.	.015	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	12.	.266	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	.001	0.	0.000	185.	1.106	0.	0.000
++++++ (5000	0.	0.000	7.	.826	0.	0.000	25.	1.428	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	41.	1.459	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	244.	.076	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1736.	4.045	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	813.	2.049	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	205.	2.473	0.	0.000
ALL RETURNS, Total	0.	0.000	7.	.826	0.	0.000	3065.	11.529	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	343	55.8	12.9	12.9	-19.8	-19.8	0.0	23.1	23.1	-0
5000 < 10000	231	57.5	40.2	40.2	429.7	429.7	0.0	118.6	118.6	.0
10000 < 15000	161	46.4	32.3	32.3	598.9	598.9	0.0	222.8	223.0	.1
15000 < 20000	142	39.7	36.6	36.6	778.0	778.0	0.0	393.3	394.2	.9
20000 < 30000	192	57.9	56.6	56.6	1517.2	1517.2	0.0	849.9	851.4	1.4
30000 < 50000	240	56.2	56.2	56.2	2156.5	2156.5	0.0	1423.0	1426.2	3.2
50000 < 100000	193	18.0	18.0	18.0	1149.5	1149.5	0.0	849.7	851.2	1.5
100000 < 200000	123	2.1	2.1	2.1	315.0	315.0	0.0	262.7	263.5	.8
200000 < *****	74	.3	.3	.3	175.4	175.4	0.0	152.7	155.0	2.3
TOTALS	1699	334.0	255.2	255.2	7092.4	7092.4	0.0	4295.8	4306.1	10.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.9	4.9	4.1	4.1	2.582	2.582	0.000	0.000	1.690	1.692
5000 < 10000	5.2	5.2	12.5	12.5	9.469	9.469	0.000	0.000	0.000	0.000
10000 < 15000	14.0	14.0	9.2	9.2	6.016	6.016	0.000	0.000	0.000	0.000
15000 < 20000	12.9	12.9	.4	.4	.403	.403	0.000	0.000	1.459	1.459
20000 < 30000	26.8	26.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	36.4	36.4	0.0	0.0	0.000	0.000	0.000	0.000	.463	.463
50000 < 100000	17.3	17.3	0.0	0.0	0.000	0.000	0.000	0.000	8.346	8.331
100000 < 200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	6.824	6.801
200000 < *****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	9.974	9.858
TOTALS	120.0	120.0	26.3	26.3	18.394	18.394	0.000	0.000	28.755	28.635

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	5.9	5.9	-.0	-2.5	-2.5	0.0	3.4	3.4	-.0
5000 < 10000	18.0	18.0	.0	-8.7	-8.7	0.0	9.4	9.4	.0
10000 < 15000	33.3	33.3	.0	-5.2	-5.2	0.0	28.1	28.1	.0
15000 < 20000	58.2	58.3	.1	-.0	-.0	0.0	58.2	58.3	.1
20000 < 30000	120.4	120.6	.2	0.0	0.0	0.0	120.4	120.6	.2
30000 < 50000	211.6	212.2	.6	0.0	0.0	0.0	211.6	212.2	.6
50000 < 100000	153.6	154.0	.4	0.0	0.0	0.0	153.6	154.0	.4
100000 < 200000	60.0	60.2	.2	0.0	0.0	0.0	60.0	60.2	.2
200000 < *****	40.7	41.3	.6	0.0	0.0	0.0	40.7	41.3	.6
TOTALS	701.6	703.8	2.2	-16.3	-16.3	0.0	685.2	687.4	2.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X ASI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	1.	-0.007	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4239.	.008	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9756.	.138	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	22000.	.206	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	28687.	.629	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15651.	.399	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1338.	.246	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	277.	.579	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	1.	-0.007	83339.	2.297	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	1.	-0.007	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4239.	.008	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9756.	.138	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	22000.	.206	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	28687.	.629	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15651.	.399	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1338.	.246	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	277.	.579	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	1.	-0.007	83339.	2.297	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALS

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	12.4	12.9	-82.8	-19.8	63.0	60.3	23.1	-37.2
5000 (10000	231	57.6	43.4	48.2	394.1	429.7	35.6	261.1	118.6	-142.5
10000 (15000	161	46.4	38.8	32.3	552.7	598.9	46.2	359.8	223.0	-136.9
15000 (20000	142	39.7	35.1	36.6	697.3	770.0	72.7	514.3	394.2	-120.1
20000 (30000	192	57.9	52.1	56.6	1445.1	1517.2	72.1	1082.3	851.4	-230.9
30000 (50000	248	56.2	55.9	56.2	2040.0	2156.5	116.5	1632.3	1426.2	-206.2
50000 (100000	193	18.0	17.9	18.0	1054.6	1149.5	94.9	850.3	851.2	.9
100000 (200000	123	2.1	2.1	2.1	265.5	315.0	49.5	223.6	263.5	39.9
200000 (*****	74	.3	.3	.3	117.2	175.4	58.2	94.4	155.0	60.6
TOTALS	1699	334.0	258.1	255.2	6483.6	7092.4	608.8	5078.4	4306.1	-772.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY EARNED INCOME CRED.				MINIMUM TAX		ALTERNATIVE MIN TAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** (5000	4.9	4.9	3.6	4.1	1,463	2,582	0.000	0.000	11,076	1,692
5000 (10000	5.2	5.2	9.6	12.5	4,457	9,469	0.000	0.000	7,971	0.000
10000 (15000	21.2	14.0	.1	9.2	.053	6,016	0.000	0.000	9,200	0.000
15000 (20000	21.1	12.9	0.0	.4	0.000	.408	0.000	0.000	0.000	1,459
20000 (30000	43.3	26.8	0.0	0.0	0.000	0.000	0.000	0.000	.593	0.000
30000 (50000	46.8	36.4	0.0	0.0	.005	0.000	0.000	0.000	7,161	.463
50000 (100000	17.7	17.3	0.0	0.0	0.000	0.000	0.000	0.000	11,539	8,331
100000 (200000	2.1	2.1	0.0	0.0	0.000	0.000	0.000	0.000	15,680	6,801
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	17,151	9,890
TOTALS	162.7	120.0	.13.3	26.3	5,981	18,394	0.000	0.000	88,372	28,635

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	11.6	5.9	-5.7	-1.5	-2.5	-1.0	10.1	3.4	-6.7
5000 (10000	21.5	18.0	-3.5	-3.4	-8.7	-5.3	18.2	9.4	-8.8
10000 (15000	37.5	33.3	-4.3	-.0	-5.2	-5.2	37.5	28.1	-9.4
15000 (20000	51.1	58.3	7.3	0.0	-.0	-.0	51.1	58.3	7.2
20000 (30000	117.0	120.6	3.6	0.0	0.0	0.0	117.0	120.6	3.6
30000 (50000	234.1	212.2	-21.9	0.0	0.0	0.0	234.1	212.2	-21.9
50000 (100000	156.7	154.0	-2.8	0.0	0.0	0.0	156.7	154.0	-2.8
100000 (200000	62.7	60.2	-2.5	0.0	0.0	0.0	62.7	60.2	-2.5
200000 (*****	43.0	41.3	-1.7	0.0	0.0	0.0	43.0	41.3	-1.7
TOTALS	735.2	703.8	-31.5	-4.8	-16.3	-11.5	730.4	687.4	-43.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	8.	8.000	8.	8.000	38.	-884	718.	1.273	2.	8.000
5000 (10000	0.	0.000	1399.	.361	2274.	-986	2079.	.388	0.	0.000
10000 (15000	2671.	-1.184	0.	0.000	5010.	-2.826	11378.	3.101	7318.	2.494
15000 (20000	1184.	-.188	2066.	5.253	2174.	-.218	17079.	9.999	8736.	2.215
20000 (30000	0.	0.000	4168.	4.378	21915.	-5.360	20445.	12.837	16625.	2.509
30000 (50000	0.	0.000	278.	.214	35949.	-21.585	10853.	5.498	10725.	-.614
50000 (100000	0.	0.000	43.	.656	13079.	-15.093	4613.	12.612	344.	.309
100000 (200000	0.	0.000	0.	0.000	1457.	-5.378	685.	2.832	0.	0.000
200000 (*****	0.	0.000	0.	0.000	133.	-3.783	183.	2.458	0.	0.000
ITEMIZE, Total	3775.	-1.292	7945.	10.854	82820.	-55.136	68824.	58.989	43751.	-1.886
***** (5000	3151.	-.415	3599.	1.795	8893.	-11.876	18523.	3.093	10.	.121
5000 (10000	6339.	-4.521	1689.	.337	29195.	-12.291	21162.	4.074	0.	0.000
10000 (15000	4106.	-3.883	373.	.045	17773.	-11.541	7352.	1.858	61.	.023
15000 (20000	0.	0.000	509.	.227	14408.	-3.961	4052.	1.414	467.	.366
20000 (30000	0.	0.000	352.	.581	12176.	-5.184	2072.	1.225	191.	.873
30000 (50000	0.	0.000	0.	0.000	8318.	-8.548	1066.	2.672	324.	-.329
50000 (100000	0.	0.000	0.	0.000	217.	-.338	71.	.066	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	12.	-.662	3.	.261	0.	0.000
NON-ITEMIZE, Total	13597.	-8.818	6523.	2.986	90983.	-53.513	46392.	14.662	1053.	.554
***** (5000	3151.	-.415	3599.	1.795	8922.	-11.880	11235.	4.367	12.	.121
5000 (10000	6339.	-4.521	3068.	.698	31469.	-13.276	23241.	4.462	0.	0.000
10000 (15000	6777.	-4.987	373.	.045	22783.	-14.366	18729.	4.958	7379.	2.517
15000 (20000	1184.	-.188	2576.	5.481	16574.	-4.171	21138.	11.413	3282.	2.582
20000 (30000	0.	0.000	4512.	4.951	34091.	-10.464	22516.	14.062	16816.	2.582
30000 (50000	0.	0.000	278.	.214	44266.	-30.845	11919.	8.170	11050.	-.643
50000 (100000	0.	0.000	43.	.656	13296.	-15.431	4683.	12.678	344.	.309
100000 (200000	0.	0.000	0.	0.000	1457.	-5.378	685.	2.832	0.	0.000
200000 (*****	0.	0.000	0.	0.000	145.	-4.445	187.	2.710	0.	0.000
ALL RETURNS, Total	17371.	-10.118	14468.	13.840	173003.	-108.649	114326.	65.652	44803.	-.532

Federal Tax Liability for Montana

**1989 Levels of Income
1989 Tax Law**



Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.8	6.8	-83.8	-82.6	.5	54.6	54.8	.2
5000 (10000	226	56.7	43.7	43.7	400.6	401.2	.6	271.1	271.6	.5
10000 (15000	162	48.3	39.7	39.7	583.1	584.2	1.0	371.9	373.0	1.1
15000 (20000	125	39.1	32.7	32.7	682.3	683.5	1.2	499.6	500.7	1.1
20000 (30000	198	57.8	54.1	54.1	1399.9	1401.4	1.5	1037.5	1038.9	1.5
30000 (50000	228	64.2	63.9	63.9	2301.1	2302.3	1.2	1832.1	1833.3	1.3
50000 (100000	196	21.9	21.9	21.9	1248.7	1249.9	1.2	1008.8	1010.0	1.2
100000 (200000	119	2.5	2.5	2.5	295.4	295.7	.4	246.6	247.0	.4
200000 (*****	71	.3	.3	.3	123.4	123.5	.0	95.8	95.8	.0
TOTALS	1699	345.6	265.6	265.6	6951.5	6959.1	7.7	5417.9	5425.1	7.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY EARNED INCOME CRED.				MINIMUM TAX		ALTERNATIVE MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** (5000	7.0	7.0	4.7	4.7	2.105	2.105	0.000	0.000	2.361	2.361
5000 (10000	6.2	6.2	7.7	7.7	2.900	2.882	0.000	0.000	0.000	0.000
10000 (15000	23.9	23.9	2.7	2.7	.132	.132	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.025	.025
30000 (50000	55.4	55.4	0.0	0.0	0.000	0.000	0.000	0.000	2.015	2.012
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21.399	21.359
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	16.007	17.974
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	13.255	13.242
TOTALS	178.9	178.9	15.1	15.1	5.137	5.119	0.000	0.000	57.063	56.974

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.7	2.8	.0	-2.1	-2.1	0.0	.7	.7	.0
5000 (10000	14.1	14.2	.0	-2.1	-2.0	.0	12.0	12.1	.1
10000 (15000	27.9	28.1	.1	-.0	-.0	0.0	27.9	28.0	.1
15000 (20000	49.1	49.3	.2	0.0	0.0	0.0	49.1	49.3	.2
20000 (30000	109.1	109.4	.3	0.0	0.0	0.0	109.1	109.4	.3
30000 (50000	248.4	248.7	.3	0.0	0.0	0.0	248.4	248.7	.3
50000 (100000	186.9	187.3	.4	0.0	0.0	0.0	186.9	187.3	.4
100000 (200000	69.9	70.0	.1	0.0	0.0	0.0	69.9	70.0	.1
200000 (*****	40.9	40.9	.0	0.0	0.0	0.0	40.9	40.9	.0
TOTALS	749.2	750.5	1.4	-4.2	-4.1	.0	745.0	746.4	1.4

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	853.	.018	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1539.	.035	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5568.	.097	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6258.	.134	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	6994.	.174	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13787.	.271	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	8497.	.359	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1249.	.092	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	92.	.009	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	44836.	1.181	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	218.	.002	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2681.	.039	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	281.	.006	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1851.	.043	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3799.	.088	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1715.	.047	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	18546.	.215	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1871.	.013	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4220.	.065	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5848.	.103	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8189.	.177	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	10793.	.262	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	15582.	.318	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	8499.	.359	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1249.	.092	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	92.	.009	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	55382.	1.396	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.8	7.0	-82.6	-72.8	9.8	54.8	58.1	3.4
5000 (10000	226	56.7	43.7	45.5	401.2	411.8	10.6	271.6	288.7	9.1
10000 (15000	162	48.3	39.7	40.0	584.2	595.3	11.1	373.0	384.5	11.5
15000 (20000	125	39.1	32.7	32.7	683.5	688.2	4.7	500.7	505.4	4.7
20000 (30000	198	57.8	54.1	54.1	1401.4	1401.4	0.0	1038.9	1038.9	0.0
30000 (50000	228	64.2	63.9	63.9	2302.3	2302.3	0.0	1833.3	1833.3	0.0
50000 (100000	196	21.9	21.9	21.9	1249.9	1249.9	0.0	1010.0	1010.0	0.0
100000 (200000	119	2.5	2.5	2.5	295.7	295.7	0.0	247.0	247.0	0.0
200000 (*****	71	.3	.3	.3	123.5	123.5	0.0	95.8	95.8	0.0
TOTALS	1699	345.6	265.6	267.9	6959.1	6995.3	36.2	5425.1	5453.8	28.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	7.0	7.0	4.7	4.7	2.105	2.100	0.000	0.000	2.361	2.361
5000 (10000	6.2	6.2	7.7	6.1	2.882	2.337	0.000	0.000	0.000	0.000
10000 (15000	23.9	23.9	2.7	2.6	.132	.128	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 (50000	55.4	55.4	0.0	0.0	0.000	0.000	0.000	0.000	2.012	2.012
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21.359	21.359
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	17.974	17.974
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	13.242	13.242
TOTALS	178.9	178.9	15.1	13.4	5.119	4.564	0.000	0.000	56.974	56.974

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.8	2.8	.0	-2.1	-2.1	.0	.7	.7	.1
5000 (10000	14.2	15.2	1.1	-2.0	-1.6	.4	12.1	13.6	1.5
10000 (15000	28.1	29.6	1.5	-.0	-.0	.0	28.0	29.6	1.6
15000 (20000	49.3	50.0	.7	0.0	0.0	0.0	49.3	50.0	.7
20000 (30000	109.4	109.4	0.0	0.0	0.0	0.0	109.4	109.4	0.0
30000 (50000	248.7	248.7	0.0	0.0	0.0	0.0	248.7	248.7	0.0
50000 (100000	187.3	187.3	0.0	0.0	0.0	0.0	187.3	187.3	0.0
100000 (200000	70.0	70.0	0.0	0.0	0.0	0.0	70.0	70.0	0.0
200000 (*****	40.9	40.9	0.0	0.0	0.0	0.0	40.9	40.9	0.0
TOTALS	750.5	753.9	3.4	-4.1	-3.7	.4	746.4	750.2	3.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

TAX ALL UNEMPLOYMENT COMP

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	895.	.885	0.	0.000
5000 (10000	0.	0.000	1539.	.892	0.	0.000	2358.	.962	0.	0.000
10000 (15000	0.	0.000	262.	.058	0.	0.000	7957.	1.182	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	1801.	.950	0.	0.000	11283.	2.148	0.	0.000
***** (5000	0.	0.000	181.	.031	0.	0.000	578.	.847	0.	0.000
5000 (10000	0.	0.000	203.	.059	0.	0.000	5244.	.545	0.	0.000
10000 (15000	0.	0.000	75.	.024	0.	0.000	1133.	.368	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3189.	.706	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	468.	.115	0.	0.000	10064.	1.666	0.	0.000
***** (5000	0.	0.000	181.	.031	0.	0.000	1473.	.852	0.	0.000
5000 (10000	0.	0.000	1743.	.951	0.	0.000	7595.	1.507	0.	0.000
10000 (15000	0.	0.000	337.	.082	0.	0.000	9890.	1.550	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3189.	.706	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	2261.	1.065	0.	0.000	21267.	3.815	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	7.0	7.0	-72.8	-71.7	1.1	58.1	58.1	.0
5000 - 10000	226	56.7	45.5	45.5	411.8	414.0	2.2	280.7	282.4	1.6
10000 - 15000	162	48.3	48.0	48.3	595.3	596.5	1.2	384.5	385.8	1.2
15000 - 20000	125	39.1	32.7	32.7	688.2	691.1	2.9	585.4	588.3	3.0
20000 - 30000	198	57.8	54.1	54.1	1481.4	1415.7	14.3	1038.9	1053.5	14.5
30000 - 50000	228	64.2	63.9	63.9	2382.3	2332.8	30.5	1833.3	1863.9	30.6
50000 - 100000	196	21.9	21.9	21.9	1249.9	1273.1	23.2	1010.0	1033.2	23.2
100000 - 200000	119	2.5	2.5	2.5	295.7	297.1	1.4	247.0	248.4	1.4
200000 >*****	71	.3	.3	.3	123.5	124.0	.5	95.8	96.3	.5
TOTALS	1699	345.6	267.9	268.2	6995.3	7072.7	77.4	5453.8	5529.9	76.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	7.0	7.0	4.7	4.7	2.100	2.100	0.000	0.000	2.361	2.386
5000 - 10000	6.2	6.2	6.1	6.1	2.337	2.336	0.000	0.000	0.000	0.000
10000 - 15000	23.9	23.9	2.6	2.6	.128	.128	0.000	0.000	0.000	0.000
15000 - 20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 - 30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 - 50000	55.4	55.4	0.0	0.0	0.000	0.000	0.000	0.000	2.012	2.048
50000 - 100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21.359	21.322
100000 - 200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	17.974	17.903
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	13.242	13.191
TOTALS	178.9	178.9	13.4	13.4	4.564	4.563	0.000	0.000	56.974	56.878

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	2.8	2.8	.0	-2.1	-2.1	0.0	.7	.8	.0
5000 - 10000	15.2	15.2	.0	-1.6	-1.6	.0	13.6	13.6	.0
10000 - 15000	29.6	29.7	.1	-.0	-.0	0.0	29.6	29.7	.1
15000 - 20000	50.0	50.3	.3	0.0	0.0	0.0	50.0	50.3	.3
20000 - 30000	109.4	111.7	2.4	0.0	0.0	0.0	109.4	111.7	2.4
30000 - 50000	248.7	255.8	7.1	0.0	0.0	0.0	248.7	255.8	7.1
50000 - 100000	187.3	194.3	7.0	0.0	0.0	0.0	187.3	194.3	7.0
100000 - 200000	70.0	70.5	.4	0.0	0.0	0.0	70.0	70.5	.4
200000 >*****	40.9	41.1	.2	0.0	0.0	0.0	40.9	41.1	.2
TOTALS	753.9	771.5	17.6	-3.7	-3.7	0.0	750.2	767.8	17.6

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	23.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	811.	.201	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2199.	.018	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5005.	.284	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	16638.	1.829	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	32126.	6.457	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17482.	7.003	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1214.	.435	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	211.	.155	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	75700.	16.103	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	54.	.824	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	686.	.807	0.	0.000
10000 (15000	0.	0.000	289.	.000	0.	0.000	3887.	.894	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2631.	.120	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	4818.	.537	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3560.	.634	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	148.	.842	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	289.	.000	0.	0.000	15696.	1.457	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	77.	.825	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1418.	.008	0.	0.000
10000 (15000	0.	0.000	289.	.000	0.	0.000	6006.	.112	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7636.	.324	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	21448.	2.366	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	35686.	7.091	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17621.	7.045	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1214.	.435	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	211.	.155	0.	0.000
ALL RETURNS, Total	0.	0.000	289.	.000	0.	0.000	91396.	17.568	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	7.0	7.0	-71.7	-71.7	0.0	58.1	58.1	0.0
5000 (10000	226	56.7	45.5	45.5	414.0	414.0	0.0	282.4	282.4	0.0
10000 (15000	162	48.3	48.3	48.3	596.5	596.5	0.0	385.8	385.8	0.0
15000 (20000	125	39.1	32.7	32.7	691.1	691.1	0.0	508.3	508.3	0.0
20000 (30000	198	57.8	54.1	54.1	1415.7	1415.9	.2	1053.5	1053.7	.2
30000 (50000	228	64.2	63.9	63.9	2332.8	2343.4	10.6	1863.9	1874.6	10.6
50000 (100000	196	21.9	21.9	21.9	1273.1	1285.3	12.3	1033.2	1045.5	12.3
100000 (200000	119	2.5	2.5	2.5	297.1	299.0	1.9	248.4	250.3	1.9
200000 (*****	71	.3	.3	.3	124.0	124.3	.3	96.3	96.6	.3
TOTALS	1699	345.6	268.2	268.2	7072.7	7098.0	25.3	5529.9	5555.3	25.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	7.0	7.0	4.7	4.7	2,100	2,100	0.000	0.000	2,386	2,386
5000 (10000	6.2	6.2	6.1	6.1	2,336	2,336	0.000	0.000	0.000	0.000
10000 (15000	23.9	23.9	2.6	2.6	.128	.128	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 (50000	55.4	55.4	0.0	0.0	0.000	0.000	0.000	0.000	2,948	2,948
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21,322	21,166
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	17,903	17,876
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	13,191	13,157
TOTALS	178.9	178.9	13.4	13.4	4,563	4,563	0.000	0.000	56,878	56,652

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.8	2.8	0.0	-2.1	-2.1	0.0	.8	.8	0.0
5000 (10000	15.2	15.2	0.0	-1.6	-1.6	0.0	13.6	13.6	0.0
10000 (15000	29.7	29.7	0.0	-.0	-.0	0.0	29.7	29.7	0.0
15000 (20000	50.3	50.3	0.0	0.0	0.0	0.0	50.3	50.3	0.0
20000 (30000	111.7	111.8	.0	0.0	0.0	0.0	111.7	111.8	.0
30000 (50000	255.8	258.5	2.7	0.0	0.0	0.0	255.8	258.5	2.7
50000 (100000	194.3	198.2	3.9	0.0	0.0	0.0	194.3	198.2	3.9
100000 (200000	78.5	71.1	-.6	0.0	0.0	0.0	78.5	71.1	-.6
200000 (*****	41.1	41.2	.1	0.0	0.0	0.0	41.1	41.2	.1
TOTALS	771.5	778.9	7.4	-3.7	-3.7	0.0	767.8	775.2	7.4

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	87.	.008	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5722.	2.696	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	6880.	3.889	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	851.	.622	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	141.	.112	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	13681.	7.327	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	181.	.048	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	113.	.020	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	294.	.060	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	258.	.048	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5834.	2.716	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	6880.	3.889	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	851.	.622	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	141.	.112	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	13975.	7.387	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4
Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI
Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	7.0	7.0	-71.7	-68.7	3.0	58.1	58.2	.1
5000 - 10000	226	56.7	45.5	45.5	414.0	415.0	1.0	282.4	283.0	.6
10000 - 15000	162	48.3	48.3	48.3	596.5	596.9	.3	385.8	386.0	.2
15000 - 20000	125	39.1	32.7	32.7	691.1	691.7	.6	508.3	508.8	.5
20000 - 30000	198	57.8	54.1	54.1	1415.9	1417.7	1.8	1053.7	1055.5	.8
30000 - 50000	228	64.2	63.9	63.9	2343.4	2344.6	1.2	1874.6	1875.7	1.1
50000 - 100000	196	21.9	21.9	21.9	1285.3	1286.9	1.6	1045.5	1047.0	1.5
100000 - 200000	119	2.5	2.5	2.5	299.8	300.0	1.0	250.3	251.2	1.0
200000 <*****	71	.3	.3	.3	124.3	125.1	.8	96.6	97.4	.7
TOTALS	1699	345.6	268.2	268.2	7098.0	7109.1	11.1	5555.3	5562.8	7.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	7.0	7.0	4.7	4.7	2.100	2.100	0.000	0.000	2.386	2.483
5000 - 10000	6.2	6.2	6.1	6.1	2.336	2.336	0.000	0.000	0.000	0.000
10000 - 15000	23.9	23.9	2.6	2.6	.128	.127	0.000	0.000	0.000	0.000
15000 - 20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 - 30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.026	.027
30000 - 50000	55.4	55.4	0.0	0.0	0.000	0.000	0.000	0.000	2.040	2.050
50000 - 100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21.166	21.210
100000 - 200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	17.875	17.856
200000 <*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	13.157	12.980
TOTALS	178.9	178.9	13.4	13.4	4.563	4.562	0.000	0.000	56.652	56.616

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	2.8	2.9	.1	-2.1	-2.1	0.0	.8	.9	.1
5000 - 10000	15.2	15.3	.0	-1.6	-1.6	.0	13.6	13.7	.0
10000 - 15000	29.7	29.7	.0	-.0	-.0	0.0	29.7	29.7	.0
15000 - 20000	50.3	50.4	.1	0.0	0.0	0.0	50.3	50.4	.1
20000 - 30000	111.8	112.0	.2	0.0	0.0	0.0	111.8	112.0	.2
30000 - 50000	258.5	258.8	.3	0.0	0.0	0.0	258.5	258.8	.3
50000 - 100000	198.2	198.7	.4	0.0	0.0	0.0	198.2	198.7	.4
100000 - 200000	71.1	71.3	.3	0.0	0.0	0.0	71.1	71.3	.3
200000 <*****	41.2	41.4	.2	0.0	0.0	0.0	41.2	41.4	.2
TOTALS	778.9	780.5	1.6	-3.7	-3.7	.0	775.2	776.8	1.6

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	54.	.062	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2439.	.021	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2609.	.046	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	12448.	.195	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	9891.	.234	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2.	-.000	6685.	.480	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1491.	.228	0.	0.000
200000 (*****	0.	0.000	0.	0.000	23.	-.000	231.	.184	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	25.	-.000	35847.	1.368	0.	0.000
***** (5000	0.	0.000	0.	0.000	1.	-.000	98.	.034	0.	0.000
5000 (10000	0.	0.000	0.	.000	0.	0.000	3833.	.029	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1770.	.017	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2469.	.017	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3168.	.046	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1329.	.034	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1.	-.000	122.	.033	0.	0.000
100000 (200000	0..	0.000	0.	0.000	0.	0.000	22.	.042	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	.000	2.	-.000	12883.	.251	0.	0.000
***** (5000	0.	0.000	0.	0.000	1.	-.000	152.	.096	0.	0.000
5000 (10000	0.	0.000	0.	.000	0.	0.000	6273.	.050	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1770.	.017	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5078.	.063	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	15608.	.241	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	11220.	.267	0.	0.000
50000 (100000	0.	0.000	0.	0.000	3.	-.000	6806.	.432	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1513.	.269	0.	0.000
200000 (*****	0.	0.000	0.	0.000	23.	-.000	231.	.184	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	.000	27.	-.000	48651.	1.618	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5
Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI
Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	7.0	7.0	-68.7	-44.0	23.8	58.2	70.0	11.7
5000 (10000	226	56.7	45.5	45.5	415.0	416.1	1.1	283.0	284.1	.1
10000 (15000	162	48.3	48.3	48.3	596.9	596.9	.0	386.0	386.0	.0
15000 (20000	125	39.1	32.7	32.7	691.7	693.1	1.4	508.8	510.3	.5
20000 (30000	198	57.8	54.1	54.1	1417.7	1418.0	.3	1055.5	1055.8	.3
30000 (50000	228	64.2	63.9	63.9	2344.6	2352.6	8.0	1875.7	1883.7	.8
50000 (100000	196	21.9	21.9	21.9	1286.9	1298.6	11.6	1047.0	1058.8	11.8
100000 (200000	119	2.5	2.5	2.5	300.0	306.3	6.3	251.2	257.5	6.3
200000 (*****	71	.3	.3	.3	125.1	136.9	11.9	97.4	109.2	11.9
TOTALS	1699	345.6	268.2	268.2	7109.1	7173.5	64.4	5562.8	5615.4	52.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	7.0	7.0	4.7	4.7	2.100	2.081	0.000	0.000	2.483	2.144
5000 (10000	6.2	6.2	6.1	6.1	2.336	2.336	0.000	0.000	0.000	0.000
10000 (15000	23.9	23.9	2.6	2.6	.127	.127	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.3	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.027	.027
30000 (50000	55.4	55.4	0.0	0.0	0.000	0.000	0.000	0.000	2.068	1.306
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21.210	21.349
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	17.856	16.597
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	12.980	11.508
TOTALS	178.9	178.9	13.4	13.4	4.562	4.544	0.000	0.000	56.616	52.930

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.9	7.1	4.2	-2.1	-2.1	.0	.9	5.1	4.2
5000 (10000	15.3	15.4	.1	-1.6	-1.6	0.0	13.7	13.8	.1
10000 (15000	29.7	29.7	.0	-.0	-.0	0.0	29.7	29.7	.0
15000 (20000	50.4	50.4	.1	0.0	0.0	0.0	50.4	50.4	.1
20000 (30000	112.0	112.0	0.0	0.0	0.0	0.0	112.0	112.0	0.0
30000 (50000	258.8	260.4	1.7	0.0	0.0	0.0	258.8	260.4	1.7
50000 (100000	198.7	202.1	3.4	0.0	0.0	0.0	198.7	202.1	3.4
100000 (200000	71.3	73.0	1.7	0.0	0.0	0.0	71.3	73.0	1.7
200000 (*****	41.4	45.8	4.5	0.0	0.0	0.0	41.4	45.8	4.5
TOTALS	788.5	796.1	15.6	-3.7	-3.7	.0	776.0	792.4	15.6

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
	(UNITS)		(UNITS)		(UNITS)		(UNITS)		(UNITS)	
***** (5000	0.	0.000	0.	0.000	0.	0.000	31.	2.788	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	568.	1.657	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1070.	3.413	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	343.	.859	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	151.	4.458	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	2163.	13.168	0.	0.000
***** (5000	0.	0.000	11.	.300	0.	0.000	47.	1.430	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	721.	.142	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	62.	.005	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	162.	.053	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	22.	.893	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	11.	.300	0.	0.000	1015.	2.432	0.	0.000
***** (5000	0.	0.000	11.	.300	0.	0.000	78.	4.218	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	721.	.142	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	62.	.005	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	162.	.053	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	569.	1.657	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1070.	3.413	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	365.	1.662	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	151.	4.458	0.	0.000
ALL RETURNS, Total	0.	0.000	11.	.300	0.	0.000	3178.	15.600	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	7.0	6.6	-44.8	-43.5	1.3	70.0	69.8	-.2
5000 (10000	226	56.7	45.5	46.6	416.1	428.6	12.5	284.1	292.7	8.7
10000 (15000	162	48.3	40.3	40.3	596.9	616.9	20.0	386.0	392.1	6.1
15000 (20000	125	39.1	32.7	32.7	693.1	714.4	21.3	510.3	518.7	8.4
20000 (30000	198	57.8	54.1	54.1	1418.0	1437.0	19.0	1055.8	1073.5	17.7
30000 (50000	228	64.2	63.9	63.9	2352.6	2388.6	35.9	1883.7	1904.8	21.1
50000 (100000	196	21.9	21.9	21.9	1298.6	1312.3	13.8	1058.8	1069.3	10.5
100000 (200000	119	2.5	2.5	2.5	306.3	310.1	3.9	257.5	259.2	1.7
200000 (*****	71	.3	.3	.3	136.9	137.0	.1	109.2	110.3	1.0
TOTALS	1699	345.6	268.2	268.9	7173.5	7301.3	127.8	5615.4	5690.3	74.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	7.0	6.6	4.7	4.7	2,081	2,081	0,000	0,000	2,144	2,160
5000 (10000	6.2	6.2	6.1	6.1	2,336	2,336	0,000	0,000	0,000	0,000
10000 (15000	23.9	24.0	2.6	2.6	.127	.127	0,000	0,000	0,000	0,000
15000 (20000	19.3	20.3	0.0	0.0	0,000	0,000	0,000	0,000	0,000	0,000
20000 (30000	43.3	43.8	0.0	0.0	0,000	0,000	0,000	0,000	.027	.026
30000 (50000	55.4	53.8	0.0	0.0	0,000	0,000	0,000	0,000	1,306	1,524
50000 (100000	21.1	21.2	0.0	0.0	0,000	0,000	0,000	0,000	21,349	21,268
100000 (200000	2.5	2.5	0.0	0.0	0,000	0,000	0,000	0,000	16,597	16,982
200000 (*****	.3	.3	0.0	0.0	0,000	0,000	0,000	0,000	11,508	11,174
TOTALS	178.9	178.6	13.4	13.4	4,544	4,544	0,000	0,000	52,930	53,133

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.1	7.2	.0	-2.1	-2.1	0.0	5.1	5.1	.0
5000 (10000	15.4	16.6	1.2	-1.6	-1.6	0.0	13.8	15.0	1.2
10000 (15000	29.7	30.5	.7	-.0	-.0	0.0	29.7	30.5	.7
15000 (20000	50.4	51.5	1.1	0.0	0.0	0.0	50.4	51.5	1.1
20000 (30000	112.0	115.1	3.1	0.0	0.0	0.0	112.0	115.1	3.1
30000 (50000	260.4	265.7	5.3	0.0	0.0	0.0	260.4	265.7	5.3
50000 (100000	282.1	285.3	3.3	0.0	0.0	0.0	282.1	285.3	3.3
100000 (200000	73.0	74.0	1.0	0.0	0.0	0.0	73.0	74.0	1.0
200000 (*****	45.8	46.0	.2	0.0	0.0	0.0	45.8	46.0	.2
TOTALS	796.1	811.9	15.8	-3.7	-3.7	0.0	792.4	808.2	15.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	481.	-.044	0.	0.000	425.	-.050	434.	.033	425.	-.058
5000 (10000	8.	0.000	0.	0.000	9.	-.001	1944.	.092	9.	-.001
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15844.	.498	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11984.	.385	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	34738.	2.197	622.	.034
30000 (50000	0.	0.000	0.	0.000	0.	0.000	44910.	5.086	1685.	.240
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18386.	3.232	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1313.	1.037	0.	0.000
200000 (*****	0.	0.000	0.	0.000	7.	-.000	94.	.154	0.	0.000
ITEMIZE, Total	481.	-.044	0.	0.000	442.	-.051	129568.	12.714	2661.	.224
***** (5000	0.	0.000	5.	.006	0.	0.000	92.	.048	9.	.023
5000 (10000	0.	0.000	1117.	.182	0.	0.000	5348.	1.062	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1011.	.243	66.	.032
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1515.	.699	1004.	.633
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3071.	.923	1182.	.554
30000 (50000	0.	0.000	0.	0.000	0.	0.000	662.	.177	68.	.042
50000 (100000	0.	0.000	0.	0.000	0.	0.000	88.	.042	88.	.042
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1122.	.188	0.	0.000	11787.	3.186	2416.	1.325
***** (5000	481.	-.044	5.	.006	425.	-.050	526.	.073	434.	-.027
5000 (10000	0.	0.000	1117.	.182	9.	-.001	7293.	1.154	9.	-.001
10000 (15000	0.	0.000	0.	0.000	0.	0.000	16856.	.741	66.	.032
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13419.	1.084	1004.	.633
20000 (30000	0.	0.000	0.	0.000	0.	0.000	37801.	3.121	1004.	.588
30000 (50000	0.	0.000	0.	0.000	0.	0.000	45571.	5.263	1673.	.282
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18473.	3.274	88.	.042
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1313.	1.037	0.	0.000
200000 (*****	0.	0.000	0.	0.000	7.	-.000	94.	.154	0.	0.000
ALL RETURNS, Total	481.	-.044	1122.	.188	442.	-.051	141347.	15.900	5077.	1.548

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.6	6.6	-43.5	-43.9	-.3	69.8	69.8	.1
5000 (10000	226	56.7	46.6	46.6	428.6	428.1	-.4	292.7	295.5	2.8
10000 (15000	162	48.3	40.3	40.3	616.9	616.3	-.6	392.1	394.8	1.9
15000 (20000	125	39.1	32.7	32.7	714.4	713.8	-.6	518.7	525.8	6.3
20000 (30000	198	57.8	54.1	54.7	1437.0	1431.9	-5.1	1073.5	1108.3	34.8
30000 (50000	228	64.2	63.9	63.9	2388.6	2383.1	-5.5	1984.8	1937.8	32.9
50000 (100000	196	21.9	21.9	21.9	1312.3	1310.2	-2.1	1069.3	1084.3	15.0
100000 (200000	119	2.5	2.5	2.5	310.1	309.8	-.3	259.2	260.8	1.6
200000 (*****	71	.3	.3	.3	137.0	136.9	-.2	110.3	110.9	.6
TOTALS	1699	345.6	268.9	269.5	7301.3	7286.2	-15.1	5690.3	5786.3	96.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	4.7	4.7	2.081	2.081	0.000	0.000	2.160	2.162
5000 (10000	6.2	6.2	6.1	6.1	2.336	2.339	0.000	0.000	0.000	0.000
10000 (15000	24.0	24.0	2.6	2.6	.127	.127	0.000	0.000	0.000	0.000
15000 (20000	20.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	43.8	37.5	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 (50000	53.8	51.1	0.0	0.0	0.000	0.000	0.000	0.000	1.524	1.410
50000 (100000	21.2	21.1	0.0	0.0	0.000	0.000	0.000	0.000	21.268	20.661
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	16.982	16.853
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	11.174	11.068
TOTALS	178.6	168.6	13.4	13.4	4.544	4.547	0.000	0.000	53.133	52.182

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.2	7.2	.0	-2.1	-2.1	0.0	5.1	5.1	.0
5000 (10000	16.6	16.8	.2	-1.6	-1.6	-.0	15.0	15.2	.2
10000 (15000	30.5	30.7	.2	-.0	-.0	0.0	30.5	30.7	.2
15000 (20000	51.5	52.0	.5	0.0	0.0	0.0	51.5	52.0	.5
20000 (30000	115.1	120.4	5.2	0.0	0.0	0.0	115.1	120.4	5.2
30000 (50000	265.7	273.3	7.6	0.0	0.0	0.0	265.7	273.3	7.6
50000 (100000	205.3	209.5	4.1	0.0	0.0	0.0	205.3	209.5	4.1
100000 (200000	74.0	74.6	.6	0.0	0.0	0.0	74.0	74.6	.6
200000 (*****	46.0	46.2	.2	0.0	0.0	0.0	46.0	46.2	.2
TOTALS	811.9	830.7	18.8	-3.7	-3.7	-.0	808.2	827.0	18.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	53.	.047	0.	0.000
5000 (10000	0.	0.000	0.	0.000	811.	-.003	2703.	.216	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4797.	.229	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7983.	.487	933.	.039
20000 (30000	0.	0.000	595.	.232	0.	0.000	37334.	5.244	6297.	1.401
30000 (50000	0.	0.000	0.	0.000	104.	-.021	44438.	7.672	2763.	.371
50000 (100000	0.	0.000	0.	0.000	145.	-.014	19109.	4.155	51.	.002
100000 (200000	0.	0.000	0.	0.000	57.	-.009	1363.	.567	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-.000	187.	.216	0.	0.000
ITEMIZE, Total	0.	0.000	595.	.232	1117.	-.047	117967.	18.833	10044.	.813
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	650.	-.014	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	346.	-.003	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	996.	-.017	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	53.	.047	0.	0.000
5000 (10000	0.	0.000	0.	0.000	811.	-.003	2703.	.216	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4797.	.229	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7983.	.487	933.	.039
20000 (30000	0.	0.000	595.	.232	650.	-.014	37334.	5.244	6297.	1.401
30000 (50000	0.	0.000	0.	0.000	450.	-.024	44438.	7.672	2763.	.371
50000 (100000	0.	0.000	0.	0.000	145.	-.014	19109.	4.155	51.	.002
100000 (200000	0.	0.000	0.	0.000	57.	-.009	1363.	.567	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-.000	187.	.216	0.	0.000
ALL RETURNS, Total	0.	0.000	595.	.232	2113.	-.064	117967.	18.833	10044.	.813

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	6.6	6.6	-43.9	-43.9	0.0	59.8	59.8	0.0
5000 - 10000	226	56.7	46.6	46.6	428.1	428.1	0.0	295.5	296.2	.7
10000 - 15000	162	48.3	40.3	40.3	616.3	616.3	0.0	394.0	398.4	4.4
15000 - 20000	125	39.1	32.7	32.7	713.8	713.8	0.0	525.0	538.6	5.6
20000 - 30000	198	57.8	54.7	54.7	1431.9	1431.9	0.0	1108.3	1119.1	10.9
30000 - 50000	228	64.2	63.9	63.9	2383.1	2383.1	0.0	1937.8	1944.5	6.8
50000 - 100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1084.3	1086.1	.8
100000 - 200000	119	2.5	2.5	2.5	309.8	309.8	0.0	260.8	260.9	.1
200000 >*****	71	.3	.3	.3	136.9	136.9	0.0	110.9	110.9	0.0
TOTALS	1699	345.6	269.5	269.5	7286.2	7286.2	0.0	5786.3	5816.6	30.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	6.6	6.6	4.7	4.7	2.081	2.081	0.000	0.000	2.162	2.162
5000 - 10000	6.2	6.2	6.1	6.1	2.339	2.339	0.000	0.000	0.000	0.000
10000 - 15000	24.0	24.0	2.6	2.6	.127	.127	0.000	0.000	0.000	0.000
15000 - 20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 - 30000	37.5	36.3	0.0	0.0	0.000	0.000	0.000	0.000	.026	.027
30000 - 50000	51.1	50.3	0.0	0.0	0.000	0.000	0.000	0.000	1.418	1.403
50000 - 100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	20.661	20.621
100000 - 200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	16.853	16.843
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	11.068	11.068
TOTALS	168.6	166.6	13.4	13.4	4.547	4.547	0.000	0.000	52.182	52.125

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	7.2	7.2	0.0	-2.1	-2.1	0.0	5.1	5.1	0.0
5000 - 10000	16.8	16.9	.1	-1.6	-1.6	0.0	15.2	15.3	.1
10000 - 15000	38.7	31.1	.4	-.8	-.8	0.0	30.7	31.1	.4
15000 - 20000	52.0	52.7	.7	0.0	0.0	0.0	52.0	52.7	.7
20000 - 30000	120.4	122.0	1.7	0.0	0.0	0.0	120.4	122.0	1.7
30000 - 50000	273.3	274.9	1.5	0.0	0.0	0.0	273.3	274.9	1.5
50000 - 100000	209.5	210.0	.5	0.0	0.0	0.0	209.5	210.0	.5
100000 - 200000	74.6	74.6	.0	0.0	0.0	0.0	74.6	74.6	.0
200000 >*****	46.2	46.2	0.0	0.0	0.0	0.0	46.2	46.2	0.0
TOTALS	838.7	835.7	5.0	-3.7	-3.7	0.0	827.0	832.0	5.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2298.	.091	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12979.	.444	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9120.	.707	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	18310.	1.662	1182.	.112
30000 (50000	0.	0.000	0.	0.000	0.	0.000	14205.	1.520	775.	.109
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2381.	.534	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	51.	.014	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	59265.	4.971	1957.	.221
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2298.	.091	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12979.	.444	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9120.	.707	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	18310.	1.662	1182.	.112
30000 (50000	0.	0.000	0.	0.000	0.	0.000	14205.	1.520	775.	.109
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2381.	.534	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	51.	.014	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	59265.	4.971	1957.	.221

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.6	6.6	-43.9	-43.9	0.0	69.8	69.9	.1
5000 (10000	226	56.7	46.6	46.6	428.1	428.1	0.0	296.2	296.9	.7
10000 (15000	162	48.3	40.3	40.3	616.3	616.3	0.0	398.4	401.9	3.5
15000 (20000	125	39.1	32.7	32.7	713.8	713.8	0.0	538.6	532.7	2.1
20000 (30000	198	57.8	54.7	54.7	1431.9	1431.9	0.0	1119.1	1126.5	7.3
30000 (50000	228	64.2	63.9	63.9	2383.1	2383.1	0.0	1944.5	1961.2	16.7
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1086.1	1094.7	8.6
100000 (200000	119	2.5	2.5	2.5	309.8	309.8	0.0	268.9	262.5	1.7
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	110.9	111.7	.8
TOTALS	1699	345.6	269.5	269.5	7286.2	7286.2	0.0	5816.6	5858.0	41.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	4.7	4.7	2.881	2.881	0.000	0.000	2.162	2.162
5000 (10000	6.2	6.2	6.1	6.1	2.339	2.339	0.000	0.000	0.000	0.000
10000 (15000	24.0	21.5	2.6	2.6	.127	.127	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	36.3	34.9	0.0	0.0	0.000	0.000	0.000	0.000	.027	.026
30000 (50000	50.3	48.6	0.0	0.0	0.000	0.000	0.000	0.000	1.483	1.386
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	28.621	28.340
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	16.843	16.624
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	11.068	10.976
TOTALS	166.6	168.9	13.4	13.4	4.547	4.547	0.000	0.000	52.125	51.514

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.2	7.2	.0	-2.1	-2.1	0.0	5.1	5.2	.0
5000 (10000	16.9	16.9	.1	-1.6	-1.6	0.0	15.3	15.3	.1
10000 (15000	31.1	31.5	.4	-.8	-.8	0.0	31.1	31.5	.4
15000 (20000	52.7	52.9	.2	0.0	0.0	0.0	52.7	52.9	.2
20000 (30000	122.0	123.2	1.2	0.0	0.0	0.0	122.0	123.2	1.2
30000 (50000	274.9	278.9	4.1	0.0	0.0	0.0	274.9	278.9	4.1
50000 (100000	210.0	212.6	2.5	0.0	0.0	0.0	210.0	212.6	2.5
100000 (200000	74.6	75.1	.5	0.0	0.0	0.0	74.6	75.1	.5
200000 (*****	46.2	46.5	.3	0.0	0.0	0.0	46.2	46.5	.3
TOTALS	835.7	844.9	9.2	-3.7	-3.7	0.0	832.0	841.2	9.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE NONTAXABLE		RETURNS MADE TAXABLE		TAX DECREASES		TAX INCREASES		CHANGED THEIR	
	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	434.	.824	1.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2845.	.855	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	16121.	.359	2510.	.023
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6372.	.228	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	38212.	1.198	1437.	.031
30000 (50000	0.	0.000	0.	0.000	0.	0.000	45335.	4.868	1721.	.063
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17528.	2.542	57.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1353.	.468	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	95.	.297	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	128497.	9.231	5726.	.117
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	434.	.824	1.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2845.	.855	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	16121.	.359	2510.	.023
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6372.	.228	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	38212.	1.198	1437.	.031
30000 (50000	0.	0.000	0.	0.000	0.	0.000	45335.	4.868	1721.	.063
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17528.	2.542	57.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1353.	.468	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	95.	.297	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	128497.	9.231	5726.	.117

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.6	6.6	-43.9	-43.9	0.0	69.9	69.9	0.0
5000 (10000	226	56.7	46.6	46.9	428.1	428.1	0.0	296.9	296.9	0.0
10000 (15000	162	48.3	48.3	40.8	616.3	616.3	0.0	401.9	401.9	0.0
15000 (20000	125	39.1	32.7	37.4	713.8	713.8	0.0	532.7	532.7	0.0
20000 (30000	198	57.8	54.7	57.1	1431.9	1431.9	0.0	1126.5	1126.5	0.0
30000 (50000	228	64.2	63.9	64.2	2383.1	2383.1	0.0	1961.2	1961.2	0.0
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1094.7	1094.7	0.0
100000 (200000	119	2.5	2.5	2.5	309.8	309.8	0.0	262.5	262.5	0.0
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	111.7	111.7	0.0
TOTALS	1699	345.6	269.5	277.7	7286.2	7286.2	0.0	5858.0	5858.0	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	4.7	4.7	2,081	2,081	0,000	0,000	2,162	2,162
5000 (10000	6.2	6.2	6.1	6.1	2,339	2,339	0,000	0,000	0,000	0,000
10000 (15000	21.5	21.5	2.6	2.6	.127	.127	0,000	0,000	0,000	0,000
15000 (20000	19.3	19.3	0.0	0.0	0,000	0,000	0,000	0,000	0,000	0,000
20000 (30000	34.9	34.9	0.0	0.0	0,000	0,000	0,000	0,000	.026	.026
30000 (50000	48.6	48.6	0.0	0.0	0,000	0,000	0,000	0,000	1,386	1,279
50000 (100000	21.1	21.1	0.0	0.0	0,000	0,000	0,000	0,000	20,340	15,220
100000 (200000	2.5	2.5	0.0	0.0	0,000	0,000	0,000	0,000	16,624	10,217
200000 (*****	.3	.3	0.0	0.0	0,000	0,000	0,000	0,000	10,976	9,653
TOTALS	160.9	160.9	13.4	13.4	4,547	4,547	0,000	0,000	51,514	38,558

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.2	7.2	0.0	-2.1	-2.1	0.0	5.2	5.2	0.0
5000 (10000	16.9	17.2	.3	-1.6	-1.6	0.0	15.3	15.6	.3
10000 (15000	31.5	32.1	.6	-.8	-.8	0.0	31.5	32.1	.6
15000 (20000	52.9	55.5	2.6	0.0	0.0	0.0	52.9	55.5	2.6
20000 (30000	123.2	129.0	5.8	0.0	0.0	0.0	123.2	129.0	5.8
30000 (50000	278.9	283.0	4.1	0.0	0.0	0.0	278.9	283.0	4.1
50000 (100000	212.6	218.5	5.9	0.0	0.0	0.0	212.6	218.5	5.9
100000 (200000	75.1	77.2	2.1	0.0	0.0	0.0	75.1	77.2	2.1
200000 (*****	46.5	48.0	1.5	0.0	0.0	0.0	46.5	48.0	1.5
TOTALS	844.9	867.9	23.0	-3.7	-3.7	0.0	841.2	864.2	23.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	595.	.282	0.	0.000
15000 (20000	0.	0.000	4057.	1.691	0.	0.000	5658.	1.930	0.	0.000
20000 (30000	0.	0.000	1948.	3.220	0.	0.000	4583.	4.033	0.	0.000
30000 (50000	0.	0.000	297.	.526	0.	0.000	4047.	2.659	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3491.	5.829	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	586.	2.146	0.	0.000
200000 (*****	0.	0.000	0.	0.000	1.	-.000	89.	1.492	0.	0.000
ITEMIZE, Total	0.	0.000	6382.	5.437	1.	-.000	19058.	18.370	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	314.	.108	0.	0.000	1431.	.259	0.	0.000
10000 (15000	0.	0.000	475.	.177	0.	0.000	1849.	.344	0.	0.000
15000 (20000	0.	0.000	611.	.397	0.	0.000	870.	.652	0.	0.000
20000 (30000	0.	0.000	433.	.693	0.	0.000	1961.	1.785	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	910.	1.469	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	183.	.112	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1832.	1.374	0.	0.000	6325.	4.621	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	314.	.108	0.	0.000	1431.	.259	0.	0.000
10000 (15000	0.	0.000	475.	.177	0.	0.000	1644.	.627	0.	0.000
15000 (20000	0.	0.000	4668.	2.088	0.	0.000	6528.	2.581	0.	0.000
20000 (30000	0.	0.000	2381.	3.913	0.	0.000	6544.	5.818	0.	0.000
30000 (50000	0.	0.000	297.	.526	0.	0.000	4958.	4.128	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3594.	5.941	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	586.	2.146	0.	0.000
200000 (*****	0.	0.000	0.	0.000	1.	-.000	89.	1.492	0.	0.000
ALL RETURNS, Total	0.	0.000	8134.	6.811	1.	-.000	25375.	22.991	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDITData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.6	6.6	-43.9	-43.9	0.0	69.9	69.9	0.0
5000 (10000	226	56.7	46.9	45.2	428.1	428.1	0.0	296.9	296.9	0.0
10000 (15000	162	48.3	48.8	34.8	616.3	616.3	0.0	401.9	401.9	0.0
15000 (20000	125	39.1	37.4	37.4	713.8	713.8	0.0	532.7	532.7	0.0
20000 (30000	198	57.8	57.1	57.1	1431.9	1431.9	0.0	1126.5	1126.5	0.0
30000 (50000	228	64.2	64.2	64.2	2383.1	2383.1	0.0	1961.2	1961.2	0.0
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1094.7	1094.7	0.0
100000 (200000	119	2.5	2.5	2.5	309.8	309.8	0.0	262.5	262.5	0.0
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	111.7	111.7	0.0
TOTALS	1699	345.6	277.7	269.9	7286.2	7286.2	0.0	5858.0	5858.0	0.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY EARNED INCOME CRED.			MINIMUM TAX			ALTERNATIVE MIN TAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	4.7	5.2	2.081	3.248	0.000	0.000	2.162	2.162
5000 (10000	6.2	6.2	6.1	8.7	2.339	7.255	0.000	0.000	0.000	0.000
10000 (15000	21.5	21.5	2.6	8.6	.127	7.257	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	0.000	.586	0.000	0.000	0.000	0.000
20000 (30000	34.9	34.9	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 (50000	48.6	48.6	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	15.228	15.228
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	10.217	10.217
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	9.653	9.653
TOTALS	168.9	168.9	13.4	22.4	4.547	18.266	0.000	0.000	38.558	38.558
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	7.2	7.2	-.0	-2.1	-3.2	-1.1	5.2	4.0	-1.2	
5000 (10000	17.2	16.2	-1.0	-1.6	-5.5	-3.9	15.6	18.7	-4.9	
10000 (15000	32.1	29.6	-2.6	-.0	-4.6	-4.6	32.1	25.0	-7.1	
15000 (20000	55.5	55.0	-.5	0.0	0.0	0.0	55.5	55.0	-.5	
20000 (30000	129.0	129.0	0.0	0.0	0.0	0.0	129.0	129.0	0.0	
30000 (50000	283.0	283.0	0.0	0.0	0.0	0.0	283.0	283.0	0.0	
50000 (100000	218.5	218.5	0.0	0.0	0.0	0.0	218.5	218.5	0.0	
100000 (200000	77.2	77.2	0.0	0.0	0.0	0.0	77.2	77.2	0.0	
200000 (*****	48.0	48.0	0.0	0.0	0.0	0.0	48.0	48.0	0.0	
TOTALS	867.9	863.8	-4.1	-3.7	-13.3	-9.6	864.2	850.5	-13.7	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	944.	-1.152	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	3926.	-1.817	0.	0.000	0.	0.000
10000 (15000	3102.	-1.271	0.	0.000	5688.	-3.422	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1559.	-2.287	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	3102.	-1.271	0.	0.000	12118.	-5.678	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	4305.	-1.015	0.	0.000	0.	0.000
5000 (10000	1765.	-1.169	0.	0.000	6875.	-3.099	0.	0.000	0.	0.000
10000 (15000	2911.	-2.280	0.	0.000	5326.	-3.788	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1829.	-2.219	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	4676.	-3.450	0.	0.000	18335.	-8.042	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	5250.	-1.166	0.	0.000	0.	0.000
5000 (10000	1765.	-1.169	0.	0.000	10801.	-4.916	0.	0.000	0.	0.000
10000 (15000	6013.	-3.551	0.	0.000	11014.	-7.130	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3388.	-5.506	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	7778.	-4.720	0.	0.000	38453.	-13.719	0.	0.000	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.6	6.6	-43.9	-43.9	0.0	69.9	69.9	0.0
5000 (10000	226	56.7	45.2	45.2	428.1	428.1	0.0	296.9	296.9	0.0
10000 (15000	162	48.3	34.8	34.8	616.3	616.3	0.0	401.9	401.9	0.0
15000 (20000	125	39.1	37.4	37.4	713.8	713.8	0.0	532.7	532.7	0.0
20000 (30000	198	57.8	57.1	57.1	1431.9	1431.9	0.0	1126.5	1126.5	0.0
30000 (50000	228	64.2	64.2	64.2	2383.1	2383.1	0.0	1961.2	1961.2	0.0
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1094.7	1094.7	0.0
100000 (200000	119	2.5	2.5	2.5	309.8	309.8	0.0	262.5	262.5	0.0
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	111.7	111.7	0.0
TOTALS	1699	345.6	269.9	269.9	7286.2	7286.2	0.0	5858.0	5858.0	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	5.2	5.2	3.248	3.248	0.000	0.000	2.162	2.162
5000 (10000	6.2	6.2	8.7	8.7	7.255	7.255	0.000	0.000	0.000	0.000
10000 (15000	21.5	21.5	8.6	8.6	7.257	7.257	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	0.0	0.0	.506	.506	0.000	0.000	0.000	0.000
20000 (30000	34.9	34.9	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 (50000	48.6	48.6	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	15.220	15.213
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	10.217	10.214
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	9.653	9.638
TOTALS	160.9	160.9	22.4	22.4	18.266	18.266	0.000	0.000	38.558	38.532

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.2	7.2	.0	-3.2	-3.2	0.0	4.0	4.0	.0
5000 (10000	16.2	16.2	.0	-5.5	-5.5	0.0	10.7	10.7	.0
10000 (15000	29.6	29.9	.4	-4.6	-4.6	0.0	25.0	25.4	.4
15000 (20000	55.0	55.4	.4	0.0	0.0	0.0	55.0	55.4	.4
20000 (30000	129.0	129.1	.0	0.0	0.0	0.0	129.0	129.1	.0
30000 (50000	283.0	283.6	.5	0.0	0.0	0.0	283.0	283.6	.5
50000 (100000	218.5	218.8	.3	0.0	0.0	0.0	218.5	218.8	.3
100000 (200000	77.2	77.3	.0	0.0	0.0	0.0	77.2	77.3	.0
200000 (*****	48.0	48.0	.0	0.0	0.0	0.0	48.0	48.0	.0
TOTALS	863.8	865.5	1.7	-13.3	-13.3	0.0	850.5	852.2	1.7

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3251.	.121	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8068.	.348	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	791.	.019	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5879.	.479	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3029.	.258	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	583.	.045	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	48.	.006	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	21564.	1.274	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	483.	.045	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	273.	.015	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4059.	.261	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	568.	.020	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3330.	.031	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	354.	.044	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	655.	.030	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	9724.	.446	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	483.	.045	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	273.	.015	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	7318.	.382	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8649.	.367	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	4121.	.049	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	6233.	.523	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3676.	.289	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	583.	.045	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	48.	.006	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	31288.	1.721	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTIONData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	6.6	13.3	-43.9	-43.9	0.0	69.9	86.8	16.8
5000 (10000	226	56.7	45.2	41.2	428.1	428.1	0.0	296.9	273.4	-23.5
10000 (15000	162	48.3	34.8	33.8	616.3	616.3	0.0	401.9	361.2	-40.7
15000 (20000	125	39.1	37.4	32.5	713.8	713.8	0.0	532.7	477.6	-55.8
20000 (30000	198	57.8	57.1	57.0	1431.9	1431.9	0.0	1126.5	1010.7	-115.7
30000 (50000	228	64.2	64.2	64.2	2383.1	2383.1	0.0	1961.2	1812.5	-148.8
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1094.7	1042.0	-52.6
100000 (200000	119	2.5	2.5	2.5	389.8	389.8	0.0	262.5	258.1	-4.4
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	111.7	111.2	-.5
TOTALS	1699	345.6	269.9	266.6	7286.2	7286.2	0.0	5858.0	5433.6	-424.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		
***** (5000	6.6	6.6	5.2	5.2	3.248	3.248	0.000	0.000	2.162	2.201
5000 (10000	6.2	6.2	8.7	10.8	7.255	7.255	0.000	0.000	0.000	0.000
10000 (15000	21.5	21.5	8.6	9.3	7.257	7.257	0.000	0.000	0.000	0.000
15000 (20000	19.3	19.3	8.0	1.6	.506	.506	0.000	0.000	0.000	0.000
20000 (30000	34.9	34.9	0.0	0.0	0.000	0.000	0.000	0.000	.026	.026
30000 (50000	48.6	48.6	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.390
50000 (100000	21.1	21.1	0.0	0.0	0.000	0.000	0.000	0.000	15.213	17.054
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	10.214	11.011
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	9.638	9.722
TOTALS	160.9	160.9	22.4	26.9	18.266	18.266	0.000	0.000	38.532	41.404

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.2	8.3	1.0	-3.2	-3.2	0.0	4.0	5.1	1.0
5000 (10000	16.2	15.2	-1.0	-5.5	-6.3	-.8	10.7	8.8	-1.8
10000 (15000	29.9	28.7	-1.2	-4.6	-6.1	-1.5	25.4	22.7	-2.7
15000 (20000	55.4	48.5	-6.9	0.0	-.1	-.1	55.4	48.4	-7.0
20000 (30000	129.1	109.3	-19.8	0.0	0.0	0.0	129.1	109.3	-19.8
30000 (50000	283.6	249.3	-34.3	0.0	0.0	0.0	283.6	249.3	-34.3
50000 (100000	218.8	203.3	-15.5	0.0	0.0	0.0	218.8	203.3	-15.5
100000 (200000	77.3	76.2	-1.1	0.0	0.0	0.0	77.3	76.2	-1.1
200000 (*****	48.0	47.9	-.1	0.0	0.0	0.0	48.0	47.9	-.1
TOTALS	865.5	786.7	-78.8	-13.3	-15.7	-2.4	852.2	771.0	-81.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	29.	- .823	835.	.125	0.	0.000
5000 (10000	1539.	- .467	0.	0.000	2450.	- .569	395.	.068	0.	0.000
10000 (15000	0.	0.000	0.	0.000	8565.	-1.484	5378.	.294	0.	0.000
15000 (20000	4878.	-1.712	0.	0.000	12947.	-4.211	4713.	.343	0.	0.000
20000 (30000	0.	0.000	0.	0.000	29724.	-12.437	4693.	.520	0.	0.000
30000 (50000	0.	0.000	0.	0.000	46278.	-25.686	2024.	.240	0.	0.000
50000 (100000	0.	0.000	0.	0.000	19232.	-15.701	601.	.166	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1247.	-1.240	538.	.169	0.	0.000
200000 (*****	0.	0.000	0.	0.000	94.	- .132	14.	.006	0.	0.000
ITEMIZE, Total	6417.	-2.178	0.	0.000	128566.	-61.484	19192.	1.938	0.	0.000
***** (5000	2776.	- .109	9495.	.734	3895.	- .140	11944.	1.066	0.	0.000
5000 (10000	2673.	- .757	213.	.013	27854.	-3.924	18248.	2.581	0.	0.000
10000 (15000	962.	- .323	0.	0.000	17276.	-3.828	9552.	1.525	0.	0.000
15000 (20000	69.	- .029	0.	0.000	16494.	-3.667	3260.	.553	0.	0.000
20000 (30000	86.	- .041	0.	0.000	21092.	-8.837	1549.	.183	0.	0.000
30000 (50000	0.	0.000	0.	0.000	14776.	-8.953	883.	.138	0.	0.000
50000 (100000	0.	0.000	0.	0.000	106.	- .092	655.	.156	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	6565.	-1.259	9708.	.748	99892.	-27.841	46092.	6.202	0.	0.000
***** (5000	2776.	- .109	9495.	.734	3123.	- .164	12788.	1.191	0.	0.000
5000 (10000	4212.	-1.224	213.	.013	29504.	-4.493	18643.	2.649	0.	0.000
10000 (15000	962.	- .323	0.	0.000	25842.	-4.512	14938.	1.819	0.	0.000
15000 (20000	4947.	-1.741	0.	0.000	29441.	-7.878	7974.	.896	0.	0.000
20000 (30000	86.	- .041	0.	0.000	50816.	-20.474	6242.	.703	0.	0.000
30000 (50000	0.	0.000	0.	0.000	61054.	-34.639	2907.	.378	0.	0.000
50000 (100000	0.	0.000	0.	0.000	19338.	-15.793	1257.	.321	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1247.	-1.240	538.	.169	0.	0.000
200000 (*****	0.	0.000	0.	0.000	94.	- .132	14.	.006	0.	0.000
ALL RETURNS, Total	12983.	-3.438	9708.	.748	220458.	-89.325	65284.	8.133	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	13.3	10.9	-43.9	-43.9	0.0	86.8	21.1	-65.6
5000 (10000	226	56.7	41.2	38.2	428.1	428.1	0.0	273.4	112.0	-161.4
10000 (15000	162	48.3	33.8	31.9	616.3	616.3	0.0	361.2	206.7	-154.4
15000 (20000	125	39.1	32.5	32.2	713.8	713.8	0.0	477.6	338.0	-139.7
20000 (30000	198	57.8	57.0	57.0	1431.9	1431.9	0.0	1010.7	763.8	-247.0
30000 (50000	228	54.2	64.2	64.2	2383.1	2383.1	0.0	1812.5	1549.0	-263.5
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	1042.0	952.9	-89.2
100000 (200000	119	2.5	2.5	2.5	309.8	309.8	0.0	258.1	248.3	-9.8
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	111.2	110.0	-1.1
TOTALS	1699	345.6	266.6	259.1	7286.2	7286.2	0.0	5433.6	4301.8	-1131.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	5.2	5.2	3.248	3.248	0.000	0.000	2.201	2.217
5000 (10000	6.2	6.0	10.8	10.8	7.255	7.255	0.000	0.000	0.000	0.000
10000 (15000	21.5	15.6	9.3	11.0	7.257	7.257	0.000	0.000	0.000	0.000
15000 (20000	19.3	11.2	1.6	1.6	.506	.506	0.000	0.000	0.000	0.000
20000 (30000	34.9	19.5	0.0	0.0	0.000	0.000	0.000	0.000	.026	.027
30000 (50000	48.6	45.0	0.0	0.0	0.000	0.000	0.000	0.000	1.390	1.401
50000 (100000	21.1	20.2	0.0	0.0	0.000	0.000	0.000	0.000	17.854	17.890
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	11.011	11.024
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	9.722	9.722
TOTALS	168.9	126.8	26.9	28.6	18.266	18.266	0.000	0.000	41.484	41.480

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	8.3	7.8	-.4	-3.2	-3.2	0.0	5.1	4.6	-.4
5000 (10000	15.2	12.8	-2.4	-6.3	-6.7	-.4	8.8	6.1	-2.8
10000 (15000	28.7	25.8	-2.9	-6.1	-6.4	-.4	22.7	19.4	-3.3
15000 (20000	48.5	45.2	-3.3	-.1	-.1	-.0	48.4	45.1	-3.3
20000 (30000	109.3	103.1	-6.2	0.0	0.0	0.0	109.3	103.1	-6.2
30000 (50000	249.3	244.6	-4.7	0.0	0.0	0.0	249.3	244.6	-4.7
50000 (100000	283.3	282.7	-.7	0.0	0.0	0.0	283.3	282.7	-.7
100000 (200000	76.2	76.2	0.0	0.0	0.0	0.0	76.2	76.2	0.0
200000 (*****	47.9	47.9	0.0	0.0	0.0	0.0	47.9	47.9	0.0
TOTALS	786.7	765.9	-20.7	-15.7	-16.4	-.7	771.0	749.5	-21.5

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE NONTAXABLE		RETURNS MADE TAXABLE		TAX DECREASES		TAX INCREASES		CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	26.	0.000
5000 (10000	142.	-.003	0.	0.000	142.	-.003	0.	0.000	142.	-.003
10000 (15000	0.	0.000	0.	0.000	5856.	-.370	0.	0.000	5856.	-.370
15000 (20000	0.	0.000	0.	0.000	8171.	-1.867	0.	0.000	8171.	-1.867
20000 (30000	0.	0.000	0.	0.000	15449.	-1.866	0.	0.000	15449.	-1.866
30000 (50000	0.	0.000	0.	0.000	3530.	-.476	0.	0.000	3530.	-.476
50000 (100000	0.	0.000	0.	0.000	896.	-.102	0.	0.000	901.	-.102
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	142.	-.003	0.	0.000	34043.	-3.883	0.	0.000	34075.	-3.883
***** (5000	2364.	-.026	0.	0.000	12263.	-.448	0.	0.000	0.	0.000
5000 (10000	2853.	-.220	0.	0.000	41612.	-2.754	0.	0.000	0.	0.000
10000 (15000	1864.	-.371	0.	0.000	23777.	-2.923	0.	0.000	0.	0.000
15000 (20000	291.	-.004	0.	0.000	19754.	-2.270	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	22554.	-4.357	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	15658.	-4.274	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	768.	-.559	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	7371.	-.621	0.	0.000	136379.	-17.585	0.	0.000	0.	0.000
***** (5000	2364.	-.026	0.	0.000	12263.	-.448	0.	0.000	26.	0.000
5000 (10000	2995.	-.223	0.	0.000	41754.	-2.757	0.	0.000	142.	-.003
10000 (15000	1864.	-.371	0.	0.000	29633.	-3.292	0.	0.000	5856.	-.370
15000 (20000	291.	-.004	0.	0.000	27926.	-3.337	0.	0.000	8171.	-1.867
20000 (30000	0.	0.000	0.	0.000	38083.	-6.222	0.	0.000	15449.	-1.866
30000 (50000	0.	0.000	0.	0.000	19189.	-4.750	0.	0.000	3530.	-.476
50000 (100000	0.	0.000	0.	0.000	1656.	-.661	0.	0.000	901.	-.102
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	7513.	-.624	0.	0.000	170422.	-21.469	0.	0.000	34075.	-3.883

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	18.9	11.1	-43.9	-43.9	0.0	21.1	21.1	0.0
5000 (10000	226	56.7	38.2	41.8	428.1	428.1	0.0	112.0	112.0	0.0
10000 (15000	162	48.3	31.9	32.6	616.3	616.3	0.0	206.7	206.7	0.0
15000 (20000	125	39.1	32.2	33.3	713.8	713.8	0.0	338.0	338.0	0.0
20000 (30000	198	57.8	57.0	57.0	1431.9	1431.9	0.0	763.8	763.8	0.0
30000 (50000	228	64.2	64.2	64.2	2383.1	2383.1	0.0	1549.0	1549.0	0.0
50000 (100000	196	21.9	21.9	21.9	1310.2	1310.2	0.0	952.9	952.9	0.0
100000 (200000	119	2.5	2.5	2.5	309.8	309.8	0.0	248.3	248.3	0.0
200000 (*****	71	.3	.3	.3	136.9	136.9	0.0	110.0	110.0	0.0
TOTALS	1699	345.6	259.1	264.7	7286.2	7286.2	0.0	4301.0	4301.0	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	5.2	5.2	3.248	3.248	0.000	0.000	2.217	2.719
5000 (10000	6.0	6.0	10.8	9.3	7.255	7.255	0.000	0.000	0.000	0.000
10000 (15000	15.6	15.6	11.0	10.5	7.257	7.257	0.000	0.000	0.000	0.000
15000 (20000	11.2	11.2	1.6	.7	.506	.506	0.000	0.000	0.000	0.000
20000 (30000	19.5	19.5	0.0	0.0	0.000	0.000	0.000	0.000	.027	.028
30000 (50000	45.0	45.0	0.0	0.0	0.000	0.000	0.000	0.000	1.481	1.980
50000 (100000	20.2	20.2	0.0	0.0	0.000	0.000	0.000	0.000	17.090	22.443
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	11.024	16.652
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	9.722	18.853
TOTALS	126.8	126.8	28.6	25.7	18.266	18.266	0.000	0.000	41.400	62.675

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.8	7.3	-.6	-3.2	-3.2	0.0	4.6	4.1	-.6
5000 (10000	12.8	15.9	3.2	-6.7	-6.5	.2	6.1	9.5	3.4
10000 (15000	25.8	29.3	3.5	-6.4	-6.2	.3	19.4	23.1	3.8
15000 (20000	45.2	48.0	2.8	-.1	-.1	.0	45.1	47.9	2.8
20000 (30000	103.1	108.4	5.3	0.0	0.0	0.0	103.1	108.4	5.3
30000 (50000	244.6	225.1	-19.5	0.0	0.0	0.0	244.6	225.1	-19.5
50000 (100000	282.7	178.0	-24.6	0.0	0.0	0.0	282.7	178.0	-24.6
100000 (200000	76.2	64.4	-11.8	0.0	0.0	0.0	76.2	64.4	-11.8
200000 (*****	47.9	40.0	-7.9	0.0	0.0	0.0	47.9	40.0	-7.9
TOTALS	765.9	716.4	-49.5	-16.4	-15.9	.5	749.5	700.5	-49.1

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	29.	-.882	835.	.871	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2703.	.267	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2.	-.000	5246.	.460	0.	0.000
15000 (20000	0.	0.000	850.	.130	0.	0.000	5460.	.849	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2505.	-.627	16464.	2.947	0.	0.000
30000 (50000	0.	0.000	0.	0.000	32083.	-12.749	12689.	1.460	0.	0.000
50000 (100000	0.	0.000	0.	0.000	18568.	-22.402	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1785.	-11.773	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	166.	-7.982	7.	.000	0.	0.000
ITEMIZE. Total	0.	0.000	850.	.130	55137.	-56.335	43404.	6.053	0.	0.000
***** (5000	0.	0.000	159.	.005	2.	-.832	10856.	.286	0.	0.000
5000 (10000	0.	0.000	2864.	.267	0.	0.000	40823.	3.116	0.	0.000
10000 (15000	0.	0.000	785.	.077	0.	0.000	29560.	3.308	0.	0.000
15000 (20000	0.	0.000	291.	.010	4685.	-.337	23321.	2.313	0.	0.000
20000 (30000	0.	0.000	0.	0.000	7130.	-2.119	30872.	5.117	0.	0.000
30000 (50000	0.	0.000	0.	0.000	15856.	-8.537	3093.	.331	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1656.	-2.227	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	3218.	.358	29450.	-13.253	137725.	14.471	0.	0.000
***** (5000	0.	0.000	159.	.005	32.	-.914	10891.	.357	0.	0.000
5000 (10000	0.	0.000	2864.	.267	0.	0.000	43526.	3.383	0.	0.000
10000 (15000	0.	0.000	785.	.077	2.	-.000	34806.	3.767	0.	0.000
15000 (20000	0.	0.000	1140.	.139	4685.	-.337	28781.	3.161	0.	0.000
20000 (30000	0.	0.000	0.	0.000	9635.	-2.746	47336.	8.864	0.	0.000
30000 (50000	0.	0.000	0.	0.000	48139.	-21.287	15782.	1.792	0.	0.000
50000 (100000	0.	0.000	0.	0.000	28224.	-24.629	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1785.	-11.773	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	166.	-7.982	7.	.000	0.	0.000
ALL RETURNS. Total	0.	0.000	4068.	.488	84587.	-69.588	181129.	20.524	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	11.1	11.0	-43.9	-40.3	3.6	21.1	21.5	.3
5000 - 10000	226	56.7	41.8	43.1	428.1	431.1	3.0	112.0	114.6	2.7
10000 - 15000	162	48.3	32.6	33.3	616.3	618.9	2.6	206.7	208.6	1.8
15000 - 20000	125	39.1	33.3	33.3	713.8	717.8	4.0	338.0	342.2	4.2
20000 - 30000	198	57.8	57.0	57.0	1431.9	1454.0	22.1	763.8	786.3	22.6
30000 - 50000	228	64.2	64.2	64.2	2383.1	2402.1	19.1	1549.0	1568.3	19.3
50000 - 100000	196	21.9	21.9	21.9	1310.2	1360.3	50.1	952.9	1003.6	50.8
100000 - 200000	119	2.5	2.5	2.5	389.8	353.7	43.8	248.3	292.4	44.1
200000 <*****	71	.3	.3	.3	136.9	181.6	44.8	110.0	154.4	44.3
TOTALS	1699	345.6	264.7	266.6	7286.2	7479.4	193.2	4301.8	4491.9	190.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	6.6	6.6	5.2	5.2	3.248	3.243	0.000	0.000	2.719	.131
5000 - 10000	6.0	6.0	3	9.3	7.255	7.255	0.000	0.000	0.000	0.000
10000 - 15000	15.6	15.6	10.5	10.5	7.257	7.257	0.000	0.000	0.000	0.000
15000 - 20000	11.2	11.2	.7	.7	.506	.296	0.000	0.000	0.000	0.000
20000 - 30000	19.5	19.5	0.0	0.0	0.000	0.000	0.000	0.000	.028	0.000
30000 - 50000	45.0	44.9	0.0	0.0	0.000	0.000	0.000	0.000	1.388	.751
50000 - 100000	29.2	29.2	0.0	0.0	0.000	0.000	0.000	0.000	22.443	4.502
100000 - 200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	16.652	3.877
200000 <*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	18.853	6.699
TOTALS	126.8	126.7	25.7	25.8	18.266	18.051	0.000	0.000	62.675	15.959
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	7.3	4.8	-2.5	-3.2	-3.2	-.0	4.1	1.6	-2.5	
5000 - 10000	15.9	16.3	.4	-6.5	-6.5	0.0	9.5	9.9	.4	
10000 - 15000	29.3	29.6	.3	-6.2	-6.2	0.0	23.1	23.4	.3	
15000 - 20000	48.0	48.8	.8	-.1	-.1	.0	47.9	48.7	.8	
20000 - 30000	108.4	111.8	3.4	0.0	0.0	0.0	108.4	111.8	3.4	
30000 - 50000	225.1	228.2	3.1	0.0	0.0	0.0	225.1	228.2	3.1	
50000 - 100000	178.0	175.0	-3.0	0.0	0.0	0.0	178.0	175.0	-3.0	
100000 - 200000	64.4	65.4	1.0	0.0	0.0	0.0	64.4	65.4	1.0	
200000 <*****	40.0	40.1	.1	0.0	0.0	0.0	40.0	40.1	.1	
TOTALS	716.4	720.0	3.6	-15.9	-16.0	-.0	700.5	704.1	3.6	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

Data for: ALL RETURNS

REPEAL CAPITAL GAINS EXCLUSION

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	30.	-.212	0.	0.000	32.	-.316	424.	.001	0.	.000
5000 (10000	0.	0.000	1539.	.039	0.	0.000	1539.	.039	0.	.000
10000 (15000	0.	0.000	631.	.015	0.	0.000	1725.	.055	0.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2964.	.658	0.	.000
20000 (30000	0.	0.000	0.	0.000	2.	-.000	4042.	.824	0.	.000
30000 (50000	0.	0.000	0.	0.000	1978.	-.111	6532.	1.652	110.	.058
50000 (100000	0.	0.000	0.	0.000	2175.	-2.693	3179.	2.065	0.	.000
100000 (200000	0.	0.000	0.	0.000	722.	-2.495	858.	3.268	0.	.000
200000 (+++++ (0.	0.000	0.	0.000	157.	-1.515	101.	1.628	0.	.000	
ITEMIZE, Total	30.	-.212	2170.	.054	5067.	-7.140	21364.	10.190	110.	.058
***** (5000	98.	-1.303	0.	0.000	141.	-2.194	45.	.000	0.	.000
5000 (10000	0.	0.000	1373.	.259	0.	0.000	2518.	.359	0.	.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4623.	.217	0.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1397.	.186	0.	.000
20000 (30000	0.	0.000	0.	0.000	607.	-.842	4234.	2.610	0.	.000
30000 (50000	0.	0.000	0.	0.000	73.	-.300	2488.	1.593	0.	.000
50000 (100000	0.	0.000	0.	0.000	93.	-2.589	139.	.236	0.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	22.	.182	0.	.000
200000 (+++++ (0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000	
NON-ITEMIZE, Total	98.	-1.303	1373.	.259	915.	-4.826	15459.	5.383	0.	.000
***** (5000	128.	-1.515	0.	0.000	173.	-2.510	469.	.002	0.	.000
5000 (10000	0.	0.000	2912.	.298	0.	0.000	4058.	.398	0.	.000
10000 (15000	0.	0.000	631.	.015	0.	0.000	6348.	.272	0.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4361.	.844	0.	.000
20000 (30000	0.	0.000	0.	0.000	610.	-.858	8276.	3.434	0.	.000
30000 (50000	0.	0.000	0.	0.000	2051.	-.112	9013.	3.245	110.	.058
50000 (100000	0.	0.000	0.	0.000	2268.	-5.283	3318.	2.302	0.	.000
100000 (200000	0.	0.000	0.	0.000	722.	-2.495	879.	3.450	0.	.000
200000 (+++++ (0.	0.000	0.	0.000	157.	-1.515	101.	1.628	0.	.000	
ALL RETURNS, Total	128.	-1.515	3543.	.313	5981.	-11.965	36823.	15.573	110.	.058

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME				TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	374	54.8	11.0	11.0	-48.3	-48.3	0.0	21.5	21.5	0.0	
5000 (10000	226	56.7	43.1	43.1	431.1	431.1	0.0	114.6	114.6	0.0	
10000 (15000	162	48.3	33.3	33.3	618.9	618.9	0.0	208.6	208.6	0.0	
15000 (20000	125	39.1	33.3	33.3	717.8	717.8	0.0	342.2	342.2	0.0	
20000 (30000	198	57.8	57.8	57.8	1454.0	1454.0	0.0	786.3	786.3	0.0	
30000 (50000	228	64.2	64.2	64.2	2402.1	2402.1	0.0	1568.3	1568.3	0.0	
50000 (100000	196	21.9	21.9	21.9	1360.3	1360.3	0.0	1003.6	1003.6	0.0	
100000 (200000	119	2.5	2.5	2.5	353.7	353.7	0.0	292.4	292.4	0.0	
200000 (*****	71	.3	.3	.3	181.6	181.6	0.0	154.4	154.4	0.0	
TOTALS	1699	345.6	266.6	266.6	7479.4	7479.4	0.0	4491.9	4491.9	0.0	
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	RETURNS WITH OUTLAY	EARNEED INCOME CRED.	MINIMUM TAX	ALTERNATIVE MINTAX						
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** (5000	6.6	6.6	5.2	5.2	3.243	3.243	0.000	0.000	.131	.744	
5000 (10000	6.0	6.0	9.3	9.3	7.255	7.255	0.000	0.000	0.000	0.000	
10000 (15000	15.6	15.6	10.5	10.5	7.257	7.257	0.000	0.000	0.000	0.000	
15000 (20000	11.2	11.2	.7	.7	.296	.296	0.000	0.000	0.000	0.000	
20000 (30000	19.5	19.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000	
30000 (50000	44.9	44.9	0.0	0.0	0.000	0.000	0.000	0.000	.751	1.453	
50000 (100000	20.2	20.2	0.0	0.0	0.000	0.000	0.000	0.000	4.502	5.528	
100000 (200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	3.877	5.807	
200000 (*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	6.699	8.654	
TOTALS	126.7	126.7	25.8	25.8	18.051	18.051	0.000	0.000	15.959	22.178	
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)				
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)		
***** (5000	4.8	5.4	.6	-3.2	-3.2	0.0	1.6	2.2	.6		
5000 (10000	16.3	16.3	0.0	-6.5	-6.5	0.0	9.9	9.9	0.0		
10000 (15000	29.6	29.6	0.0	-6.2	-6.2	0.0	23.4	23.4	0.0		
15000 (20000	48.8	48.8	0.0	-.1	-.1	0.0	48.7	48.7	0.0		
20000 (30000	111.8	111.8	0.0	0.0	0.0	0.0	111.8	111.8	0.0		
30000 (50000	228.2	228.9	.7	0.0	0.0	0.0	228.2	228.9	.7		
50000 (100000	175.0	176.1	1.0	0.0	0.0	0.0	175.0	176.1	1.0		
100000 (200000	65.4	67.3	1.9	0.0	0.0	0.0	65.4	67.3	1.9		
200000 (*****	40.1	42.0	2.0	0.0	0.0	0.0	40.1	42.0	2.0		
TOTALS	720.0	726.3	6.2	-16.0	-16.0	0.0	704.1	710.3	6.2		

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	31.	.539	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	218.	.696	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1708.	1.015	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	890.	1.930	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	168.	1.956	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	3008.	6.136	0.	0.000
***** (5000	0.	0.000	0.	.002	0.	0.000	8.	.074	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	94.	.006	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18.	.003	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	.002	0.	0.000	120.	.084	0.	0.000
***** (5000	0.	0.000	0.	.002	0.	0.000	39.	.613	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	312.	.702	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1719.	1.018	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	890.	1.930	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	168.	1.956	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	.002	0.	0.000	3128.	6.219	0.	0.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

Data for: FEDERAL FILERS ONLY

BEHAVIORAL ADJUSTMENT TO CHARITABLE

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
++++++ < 5000	374	54.8	11.0	11.0	-49.3	-49.3	0.0	21.5	21.4	-.0
5000 - 10000	226	56.7	43.1	43.1	431.1	431.1	0.0	114.6	114.7	.0
10000 - 15000	162	48.3	33.3	33.3	618.9	618.9	0.0	208.6	208.8	.2
15000 - 20000	125	39.1	33.3	33.3	717.8	717.8	0.0	342.2	342.6	.4
20000 - 30000	198	57.8	57.0	57.0	1454.0	1454.0	0.0	786.3	787.1	.8
30000 - 50000	228	54.2	64.2	64.2	2402.1	2402.1	0.0	1568.3	1572.1	3.8
50000 - 100000	196	21.9	21.9	21.9	1360.3	1360.3	0.0	1003.6	1005.3	1.6
100000 - 200000	119	2.5	2.5	2.5	353.7	353.7	0.0	292.4	293.4	1.0
200000 -+++++	71	.3	.3	.3	181.6	181.6	0.0	154.4	157.6	3.2
TOTALS	1699	345.6	266.6	266.6	7479.4	7479.4	0.0	4491.9	4502.9	11.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
++++++ < 5000	6.6	6.6	5.2	5.2	3.243	3.243	0.000	0.000	.744	.745
5000 - 10000	6.0	6.0	9.3	9.3	7.255	7.255	0.000	0.000	0.000	0.000
10000 - 15000	15.6	15.6	10.5	10.5	7.257	7.257	0.000	0.000	0.000	0.000
15000 - 20000	11.2	11.2	.7	.7	.296	.296	0.000	0.000	0.000	0.000
20000 - 30000	19.5	19.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 - 50000	44.9	44.9	0.0	0.0	0.000	0.000	0.000	0.000	1.453	1.451
50000 - 100000	20.2	20.1	0.0	0.0	0.000	0.000	0.000	0.000	5.520	5.501
100000 - 200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	5.807	5.777
200000 -+++++	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	8.654	8.569
TOTALS	126.7	126.7	25.8	25.8	18.051	18.051	0.000	0.000	22.178	22.044

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
++++++ < 5000	5.4	5.4	-.0	-3.2	-3.2	0.0	2.2	2.2	-.0
5000 - 10000	16.3	16.3	.0	-6.5	-6.5	0.0	9.9	9.9	.0
10000 - 15000	29.6	29.6	.0	-6.2	-6.2	0.0	23.4	23.4	.0
15000 - 20000	48.8	48.9	.1	-.1	-.1	0.0	48.7	48.8	.1
20000 - 30000	111.8	111.9	.1	0.0	0.0	0.0	111.8	111.9	.1
30000 - 50000	228.9	229.6	.8	0.0	0.0	0.0	228.9	229.6	.8
50000 - 100000	176.1	176.5	.4	0.0	0.0	0.0	176.1	176.5	.4
100000 - 200000	67.3	67.6	.3	0.0	0.0	0.0	67.3	67.6	.3
200000 -+++++	42.0	42.9	.8	0.0	0.0	0.0	42.0	42.9	.8
TOTALS	726.3	726.8	2.5	-16.0	-16.0	0.0	710.3	712.8	2.5

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
	(UNITS)		(UNITS)		(UNITS)		(UNITS)		(UNITS)	
***** (5000	0.	0.000	0.	0.000	29.	- .005	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1944.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5806.	.014	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5597.	.062	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	15429.	.131	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	36019.	.751	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18251.	.436	32.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1556.	.383	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	256.	.818	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	29.	- .005	84859.	2.518	32.	.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	3.	.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	29.	- .005	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1944.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5806.	.014	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5597.	.062	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	15429.	.131	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	36019.	.751	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18254.	.436	32.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1556.	.383	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	256.	.818	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	29.	- .005	84863.	2.518	32.	.000

Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALS

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME				TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	374	54.8	6.8	11.0	-83.0	-48.3	42.8	54.6	21.4	-33.1	
5000 - 10000	226	56.7	43.7	43.1	400.6	431.1	30.6	271.1	114.7	-156.4	
10000 - 15000	162	48.3	39.7	33.3	583.1	618.9	35.8	371.9	208.8	-163.2	
15000 - 20000	125	39.1	32.7	33.3	682.3	717.8	35.5	499.6	342.6	-157.0	
20000 - 30000	198	57.8	54.1	57.0	1399.9	1454.8	54.1	1037.5	787.1	-258.3	
30000 - 50000	228	64.2	63.9	64.2	2301.1	2402.1	101.0	1832.1	1572.1	-260.0	
50000 - 100000	196	21.9	21.9	21.9	1248.7	1368.3	111.6	1008.8	1005.3	-3.6	
100000 - 200000	119	2.5	2.5	2.5	293.4	353.7	58.3	246.6	293.4	46.8	
200000 >*****	71	.3	.3	.3	123.4	181.6	58.2	95.8	157.6	61.8	
TOTALS	1699	345.6	265.6	266.6	6951.5	7479.4	527.9	5417.9	4502.9	-914.9	

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	7.0	6.6	4.7	5.2	2.105	3.243	0.000	0.000	2.361	.745
5000 - 10000	6.2	6.0	7.7	9.3	2.900	7.255	0.000	0.000	0.000	0.000
10000 - 15000	23.9	15.6	2.7	10.5	.132	7.257	0.000	0.000	0.000	0.000
15000 - 20000	19.3	11.2	0.0	.7	0.000	.296	0.000	0.000	0.000	0.000
20000 - 30000	43.3	19.5	0.0	0.0	0.000	0.000	0.000	0.000	.026	0.000
30000 - 50000	55.4	44.9	0.0	0.0	0.000	0.000	0.000	0.000	2.015	1.451
50000 - 100000	21.1	20.1	0.0	0.0	0.000	0.000	0.000	0.000	21.399	5.581
100000 - 200000	2.5	2.5	0.0	0.0	0.000	0.000	0.000	0.000	18.007	5.777
200000 >*****	.3	.3	0.0	0.0	0.000	0.000	0.000	0.000	13.255	8.569
TOTALS	178.9	126.7	15.1	25.8	5.137	18.051	0.000	0.000	57.063	22.044

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	2.7	5.4	2.7	-2.1	-3.2	-1.2	.7	2.2	1.5
5000 - 10000	14.1	16.3	2.2	-2.1	-6.5	-4.4	12.0	9.9	-2.2
10000 - 15000	27.9	29.6	1.7	-.0	-6.2	-6.2	27.9	23.4	-4.5
15000 - 20000	49.1	48.9	-.3	0.0	-.1	-.1	49.1	48.8	-.3
20000 - 30000	109.1	111.9	2.8	0.0	0.0	0.0	109.1	111.9	2.8
30000 - 50000	248.4	229.6	-18.7	0.0	0.0	0.0	248.4	229.6	-18.7
50000 - 100000	186.9	176.5	-10.4	0.0	0.0	0.0	186.9	176.5	-10.4
100000 - 200000	69.9	67.6	-2.3	0.0	0.0	0.0	69.9	67.6	-2.3
200000 >*****	40.9	42.9	1.9	0.0	0.0	0.0	40.9	42.9	1.9
TOTALS	749.2	728.8	-20.4	-4.2	-16.0	-11.8	745.0	712.8	-32.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	51.	-.192	0.	0.000	1371.	-.333	864.	2.742	451.	-.814
5000 (10000	0.	0.000	1539.	.383	2387.	-1.060	2854.	.568	151.	.000
10000 (15000	2840.	-1.376	631.	.017	5695.	-3.673	13910.	3.872	8366.	2.779
15000 (20000	1517.	-.316	1546.	1.023	2758.	-.341	12320.	2.067	8643.	.584
20000 (30000	0.	0.000	2544.	2.864	19834.	-4.926	22945.	11.413	24482.	1.961
30000 (50000	0.	0.000	297.	.315	41520.	-28.729	13842.	8.768	18435.	-8.451
50000 (100000	0.	0.000	0.	0.000	13394.	-16.066	7706.	9.146	954.	-1.961
100000 (200000	0.	0.000	0.	0.000	1702.	-6.311	749.	2.977	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	116.	-3.417	173.	5.348	0.	0.000
ITEMIZE, Total	4408.	-1.883	6556.	4.602	88779.	-56.876	75363.	46.894	53483.	-4.195
***** (5000	2915.	-1.353	7149.	.792	7441.	-2.407	9422.	1.497	7.	.000
5000 (10000	3786.	-2.075	1644.	.338	26169.	-5.954	22431.	4.289	0.	0.000
10000 (15000	4561.	-4.437	368.	.053	17809.	-6.385	6469.	1.610	66.	.027
15000 (20000	68.	-.052	603.	.307	16286.	-3.443	3539.	1.398	543.	.468
20000 (30000	0.	0.000	346.	.530	12203.	-4.774	1997.	1.121	677.	-.016
30000 (50000	0.	0.000	0.	0.000	8033.	-7.588	831.	.829	0.	0.000
50000 (100000	0.	0.000	0.	0.000	738.	-3.534	91.	.022	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	22.	1.026	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	11322.	-7.918	10110.	2.021	88678.	-34.005	44803.	11.790	1293.	.559
***** (5000	2966.	-1.546	7149.	.792	8812.	-2.739	10286.	4.239	459.	.065
5000 (10000	3786.	-2.073	3183.	.721	28556.	-7.834	25285.	4.857	151.	.000
10000 (15000	7401.	-5.813	993.	.071	23504.	-9.978	20379.	5.482	8432.	2.806
15000 (20000	1578.	-.368	2149.	1.338	19844.	-3.784	15859.	3.465	9186.	1.052
20000 (30000	0.	0.000	2890.	3.393	32037.	-9.700	24943.	12.534	25159.	1.946
30000 (50000	0.	0.000	297.	.315	49533.	-28.317	14673.	9.589	18435.	-8.451
50000 (100000	0.	0.000	0.	0.000	14132.	-19.600	7797.	9.168	954.	-1.961
100000 (200000	0.	0.000	0.	0.000	1702.	-6.311	771.	4.903	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	116.	-3.417	173.	5.348	0.	0.000
ALL RETURNS, Total	15730.	-9.892	16667.	6.623	177457.	-90.888	120166.	58.685	54775.	-3.636

**IMPACT OF THE TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS**

Appendix B

**Changes in State Tax Liability
Under Current Montana Law**

State Tax Liability for Montana

**1987 Levels of Income
1987 Tax Law**

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	29.2	-156.1	-155.6	.5	39.8	39.9	.1
5000 - 10000	228	58.8	52.0	52.0	385.1	385.7	.5	198.5	198.8	.3
10000 - 15000	165	52.0	40.1	40.1	585.4	586.3	.9	256.4	257.0	.6
15000 - 20000	136	39.4	35.1	35.1	632.5	633.4	.9	360.7	361.3	.7
20000 - 30000	194	57.5	53.4	53.4	1288.9	1290.3	1.4	723.9	725.0	1.1
30000 - 50000	241	54.7	53.6	53.6	1877.3	1878.4	1.1	1181.1	1181.9	.8
50000 - 100000	178	17.1	16.3	16.3	936.2	937.4	1.2	557.6	558.3	.8
100000 - 200000	123	2.0	2.0	2.0	244.4	244.7	.3	154.7	154.9	.2
200000 >*****	69	.4	.4	.4	110.2	110.2	.1	47.2	47.2	.0
TOTALS	1699	338.1	282.0	282.0	5983.9	5910.9	7.0	3519.7	3524.5	4.7
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** < 5000	3.8	3.8	24.4	24.4	48.9	48.9	.0	.0	.0	.0
5000 - 10000	6.9	6.9	95.0	95.1	92.5	92.6	.2	.2	.0	.0
10000 - 15000	25.0	25.0	218.5	218.5	110.7	111.0	2.5	2.5	.0	.0
15000 - 20000	25.9	26.1	195.7	195.9	89.7	89.7	1.9	1.9	.0	.0
20000 - 30000	46.3	46.3	419.3	419.6	160.9	160.9	.8	.9	.0	.0
30000 - 50000	53.6	53.6	537.9	538.1	167.7	167.7	1.0	1.0	.0	.0
50000 - 100000	17.0	17.0	321.5	321.9	59.8	59.8	1.1	1.1	.0	.0
100000 - 200000	2.0	2.0	82.9	83.0	6.9	6.9	.4	.4	.0	.0
200000 >*****	.4	.4	61.7	61.8	1.2	1.2	.1	.1	.0	.0
TOTALS	180.9	181.1	1956.9	1958.4	738.4	738.7	8.0	8.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.0	1.0	.0	0.0	0.0	0.0	1.0	1.0	0.0	
5000 - 10000	6.0	6.0	.0	-.1	-.1	0.0	5.8	5.8	0.0	
10000 - 15000	8.9	8.9	.0	-1.9	-1.9	0.0	7.0	7.0	0.0	
15000 - 20000	14.4	14.5	.0	-.2	-.2	0.0	14.2	14.2	0.0	
20000 - 30000	33.5	33.6	.1	0.0	0.0	0.0	33.5	33.6	.1	
30000 - 50000	65.6	65.7	.1	0.0	0.0	0.0	65.6	65.7	.1	
50000 - 100000	36.2	36.2	.1	-.1	-.1	0.0	36.1	36.2	.1	
100000 - 200000	12.5	12.5	.0	0.0	0.0	0.0	12.5	12.5	0.0	
200000 >*****	4.3	4.3	.0	0.0	0.0	0.0	4.3	4.3	0.0	
TOTALS	182.3	182.6	.3	-2.4	-2.3	.0	179.9	180.2	.3	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1090.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5471.	.023	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5246.	.029	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	8585.	.046	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12440.	.058	0.	0.000
50000 (100000	0.	0.000	0.	0.000	89.	-.000	6869.	.059	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1518.	.021	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	326.	.005	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	89.	-.000	41545.	.241	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1849.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3191.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	519.	.003	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1568.	.010	177.	.001
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3694.	.020	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	382.	.006	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	11203.	.049	177.	.001
***** (5000	0.	0.000	0.	0.000	0.	0.000	1849.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4281.	.008	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5990.	.026	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6815.	.039	177.	.001
20000 (30000	0.	0.000	0.	0.000	0.	0.000	12279.	.066	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12822.	.064	0.	0.000
50000 (100000	0.	0.000	0.	0.000	89.	-.000	6869.	.059	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1518.	.021	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	326.	.005	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	89.	-.000	52748.	.290	177.	.001

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X ABI

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	29.2	-155.6	-155.6	.0	39.9	39.8	-.1
5000 - 10000	228	58.8	52.0	52.0	385.7	385.7	.0	198.8	198.3	-.5
10000 - 15000	165	52.0	48.1	48.1	586.3	586.3	.0	257.8	255.9	-.1
15000 - 20000	136	39.4	35.1	35.1	633.4	633.4	-.0	361.3	361.3	.0
20000 - 30000	154	57.5	53.4	53.4	1290.3	1290.3	.0	725.0	725.0	.0
30000 - 50000	241	54.7	53.6	53.6	1878.4	1878.4	.0	1181.9	1181.9	.0
50000 - 100000	178	17.1	16.3	16.3	937.4	937.4	.0	558.3	558.3	.0
100000 - 200000	123	2.0	2.0	2.0	244.7	244.7	.0	154.9	154.9	.0
200000 >*****	69	.4	.4	.4	110.2	110.2	.0	47.2	47.2	.0
TOTALS	1699	338.1	282.0	282.0	5910.9	5910.9	.0	3524.5	3522.7	-.1
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.8	3.8	24.4	24.5	48.9	48.9	.0	.0	0.0	0.0
5000 - 10000	6.9	6.9	95.1	95.7	92.6	92.6	.2	.2	0.0	0.0
10000 - 15000	25.0	25.0	218.5	219.7	111.0	111.0	2.5	2.5	0.0	0.0
15000 - 20000	26.1	26.1	195.9	195.9	89.7	89.7	1.9	1.9	0.0	0.0
20000 - 30000	46.3	46.3	419.6	419.6	160.9	160.9	.9	.9	0.0	0.0
30000 - 50000	53.6	53.6	538.1	538.1	167.7	167.7	1.0	1.0	0.0	0.0
50000 - 100000	17.0	17.0	321.9	321.9	59.8	59.8	1.1	1.1	0.0	0.0
100000 - 200000	2.0	2.0	83.0	83.0	6.9	6.9	.4	.4	0.0	0.0
200000 >*****	.4	.4	61.8	61.8	1.2	1.2	.1	.1	0.0	0.0
TOTALS	181.1	181.1	1958.4	1960.2	738.7	738.7	8.0	8.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.0	1.0	-.0	0.0	0.0	0.0	1.0	1.0	0.0	
5000 - 10000	6.0	6.0	-.0	-.1	-.1	0.0	5.8	5.8	0.0	
10000 - 15000	8.9	8.9	-.0	-1.3	-1.9	-.0	7.0	7.0	0.0	
15000 - 20000	14.5	14.5	-.0	-.2	-.2	0.0	14.2	14.2	0.0	
20000 - 30000	33.6	33.6	0.0	0.0	0.0	0.0	33.6	33.6	0.0	
30000 - 50000	65.7	65.7	0.0	0.0	0.0	0.0	65.7	65.7	0.0	
50000 - 100000	36.2	36.2	0.0	-.1	-.1	0.0	36.2	36.2	0.0	
100000 - 200000	12.5	12.5	0.0	0.0	0.0	0.0	12.5	12.5	0.0	
200000 >*****	4.3	4.3	0.0	0.0	0.0	0.0	4.3	4.3	0.0	
TOTALS	182.6	182.5	-.0	-2.3	-2.3	-.0	180.2	180.2	-.0	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	312.	-.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1090.	-.011	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	7333.	-.036	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	177.	-.001	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	8913.	-.050	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	312.	-.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1090.	-.011	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	7333.	-.036	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	177.	-.001	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	8913.	-.050	0.	0.000	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	29.2	29.2	-155.6	-155.6	.0	39.8	39.6	.0
5000 (10000	228	58.8	52.0	52.0	385.7	385.7	.0	198.3	198.3	.0
10000 (15000	165	52.0	48.1	48.1	586.3	586.3	.0	255.9	255.9	.0
15000 (20000	136	39.4	35.1	35.1	633.4	633.4	.0	361.3	361.2	.0
20000 (30000	194	57.5	53.4	53.4	1290.3	1290.3	.0	725.0	723.3	-.7
30000 (50000	241	54.7	53.6	53.6	1878.4	1878.4	.0	1181.9	1175.7	-.6
50000 (100000	178	17.1	16.3	16.3	937.4	937.4	.0	558.3	553.3	-.5
100000 (200000	123	2.0	2.0	2.0	244.7	244.7	.0	154.9	154.5	-.4
200000 (*****	69	.4	.4	.4	110.2	110.2	.0	47.2	47.0	-.2
TOTALS	1699	338.1	282.0	282.0	5910.9	5910.9	.0	3522.7	3500.9	-.13.8
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.8	3.8	24.5	24.5	48.9	48.9	.0	.0	0.0	0.0
5000 (10000	6.9	6.9	95.7	95.7	92.6	92.6	.2	.2	0.0	0.0
10000 (15000	25.0	25.0	219.7	219.7	111.0	111.0	2.5	2.5	0.0	0.0
15000 (20000	26.1	26.1	195.9	196.0	89.7	89.7	1.9	1.9	0.0	0.0
20000 (30000	46.3	46.6	419.6	421.4	160.9	160.9	.3	.8	0.0	0.0
30000 (50000	53.6	53.7	538.1	544.4	167.7	167.7	1.0	1.0	0.0	0.0
50000 (100000	17.0	17.0	321.9	327.0	59.8	59.8	1.1	1.1	0.0	0.0
100000 (200000	2.0	2.0	83.0	83.4	6.9	6.9	.4	.4	0.0	0.0
200000 (*****	.4	.4	61.8	62.0	1.2	1.2	.1	.1	0.0	0.0
TOTALS	181.1	181.4	1960.2	1974.0	738.7	738.7	8.0	8.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.0	1.0	0.0	0.0	0.0	0.0	1.0	1.0	0.0	
5000 (10000	6.0	6.0	0.0	-.1	-.1	0.0	5.8	5.8	0.0	
10000 (15000	8.9	8.9	-.0	-1.9	-1.9	0.0	7.0	7.0	-.0	
15000 (20000	14.5	14.5	-.0	-.2	-.2	0.0	14.2	14.2	-.0	
20000 (30000	33.6	33.5	-.1	0.0	0.0	0.0	33.6	33.5	-.1	
30000 (50000	65.7	65.2	-.5	0.0	0.0	0.0	65.7	65.2	-.5	
50000 (100000	36.2	35.8	-.4	-.1	-.1	0.0	36.2	35.8	-.4	
100000 (200000	12.5	12.5	-.0	0.0	0.0	0.0	12.5	12.5	-.0	
200000 (*****	4.3	4.3	-.0	0.0	0.0	0.0	4.3	4.3	-.0	
TOTALS	182.5	181.5	-1.0	-2.3	-2.3	-.0	180.2	179.2	-1.0	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.220
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.220
10000 (15000	0.	0.000	0.	0.000	4451.	-.001	0.	0.000	0.	0.220
15000 (20000	0.	0.000	0.	0.000	4182.	-.003	0.	0.000	0.	0.220
20000 (30000	0.	0.000	0.	0.000	17669.	-.091	0.	0.000	0.	0.220
30000 (50000	0.	0.000	0.	0.000	28580.	-.453	90.	.000	0.	0.220
50000 (100000	0.	0.000	0.	0.000	12304.	-.394	54.	.002	0.	0.220
100000 (200000	0.	0.000	0.	0.000	1105.	-.038	0.	0.000	0.	0.220
200000 (*****	0.	0.000	0.	0.000	264.	-.026	0.	0.000	0.	0.220
ITEMIZE, Total	0.	0.000	0.	0.000	68555.	-1.004	144.	.002	0.	0.220
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
20000 (30000	0.	0.000	0.	0.000	247.	-.005	0.	0.000	247.	-.005
30000 (50000	0.	0.000	0.	0.000	43.	-.008	0.	0.000	43.	-.008
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
NON-ITEMIZE, Total	0.	0.000	0.	0.000	290.	-.005	0.	0.000	290.	-.005
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
10000 (15000	0.	0.000	0.	0.000	4451.	-.001	0.	0.000	0.	0.200
15000 (20000	0.	0.000	0.	0.000	4182.	-.003	0.	0.000	0.	0.200
20000 (30000	0.	0.000	0.	0.000	17916.	-.096	0.	0.000	247.	-.005
30000 (50000	0.	0.000	0.	0.000	28623.	-.453	90.	.000	43.	-.008
50000 (100000	0.	0.000	0.	0.000	12304.	-.394	54.	.002	0.	0.200
100000 (200000	0.	0.000	0.	0.000	1105.	-.038	0.	0.000	0.	0.200
200000 (*****	0.	0.000	0.	0.000	264.	-.026	0.	0.000	0.	0.200
ALL RETURNS, Total	0.	0.000	0.	0.000	68846.	-1.010	144.	.002	290.	-.005

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	29.2	-155.6	-155.6	0.0	39.8	39.8	0.0
5000 - 10000	228	58.8	52.0	52.0	385.7	385.7	0.0	198.3	198.3	0.0
10000 - 15000	165	52.8	48.1	48.1	586.3	586.3	0.0	255.9	255.9	0.0
15000 - 20000	136	39.4	35.1	35.1	633.4	633.4	0.0	361.2	361.2	0.0
20000 - 30000	194	57.5	53.4	53.4	1290.3	1290.5	.1	723.3	723.3	.0
30000 - 50000	241	54.7	53.6	53.6	1878.4	1883.5	5.1	1175.7	1179.3	3.6
50000 - 100000	178	17.1	16.3	16.3	937.4	944.5	7.1	553.3	557.8	4.5
100000 - 200000	123	2.0	2.0	2.0	244.7	246.7	2.0	154.5	155.9	1.4
200000 - *****	69	.4	.4	.4	110.2	110.8	.6	47.0	47.3	.3
TOTALS	1699	338.1	282.0	282.0	5910.9	5925.8	14.9	3508.9	3518.8	9.9
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** < 5000	3.8	3.8	24.5	24.5	48.9	48.9	0.0	0.0	0.0	0.0
5000 - 10000	6.9	6.9	95.7	95.7	92.6	92.6	.2	.2	.2	.2
10000 - 15000	25.0	25.0	219.7	219.7	111.0	111.0	2.5	2.5	2.5	2.5
15000 - 20000	26.1	26.1	196.0	196.0	89.7	89.7	1.9	1.9	1.9	1.9
20000 - 30000	46.6	46.6	421.4	421.4	160.9	160.9	.8	.8	.8	.8
30000 - 50000	53.7	53.7	544.4	545.8	167.7	167.7	1.0	1.0	1.0	1.0
50000 - 100000	17.0	17.0	327.0	329.5	59.8	60.0	1.1	1.1	1.1	1.1
100000 - 200000	2.0	2.0	83.4	84.1	6.9	6.9	.4	.4	.4	.4
200000 - *****	.4	.4	62.0	62.2	1.2	1.2	.1	.1	.1	.1
TOTALS	181.4	181.4	1974.0	1978.8	738.7	738.8	8.0	8.0	8.0	8.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.0	1.0	0.0	0.0	0.0	0.0	1.0	1.0	0.0	0.0
5000 - 10000	6.0	6.0	0.0	-.1	-.1	0.0	5.8	5.8	0.0	0.0
10000 - 15000	8.9	8.9	0.0	-.1	-.1	0.0	7.8	7.8	0.0	0.0
15000 - 20000	14.5	14.5	0.0	-.2	-.2	0.0	14.2	14.2	0.0	0.0
20000 - 30000	33.5	33.5	.0	0.0	0.0	0.0	33.5	33.5	0.0	0.0
30000 - 50000	65.2	65.5	.3	0.0	0.0	0.0	65.2	65.5	.3	0.0
50000 - 100000	35.8	36.2	.4	-.1	-.1	2.0	35.8	36.2	.4	0.0
100000 - 200000	12.5	12.6	.1	0.0	0.0	0.0	12.5	12.6	.1	0.0
200000 - *****	4.3	4.3	.0	0.0	0.0	0.0	4.3	4.3	0.0	0.0
TOTALS	181.5	182.4	.8	-2.3	-2.3	0.0	179.2	180.0	.8	0.0

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	98.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	98.	-.000	3236.	.290	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2919.	.382	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	900.	.141	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	291.	.033	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	98.	-.000	7345.	.846	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	98.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	98.	-.000	3236.	.290	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2919.	.382	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	900.	.141	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	291.	.033	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	98.	-.000	7345.	.846	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1387 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	29.2	29.2	-155.6	-159.6	-4.0	39.8	39.5	-.3
5000 (10000	228	58.8	52.0	52.0	385.7	384.8	-.8	198.3	198.8	+.3
10000 (15000	165	52.0	48.1	48.1	586.3	585.9	-.4	255.9	255.7	-.2
15000 (20000	136	39.4	35.1	35.1	633.4	632.6	-.8	361.2	361.8	+.3
20000 (30000	194	57.5	53.4	53.4	1290.5	1288.6	-1.9	723.3	721.6	-.7
30000 (50000	241	54.7	53.6	53.6	1883.5	1882.1	-1.4	1179.3	1178.6	-.7
50000 (100000	178	17.1	16.3	16.3	944.5	941.9	-2.6	557.8	556.8	-.1
100000 (200000	123	2.0	2.0	2.0	246.7	246.2	-.5	155.9	155.6	-.3
200000 (*****	69	.4	.4	.4	110.8	110.2	-.6	47.3	47.0	-.3
TOTALS	1699	338.1	282.0	282.0	5925.8	5912.7	-13.1	3518.8	3513.7	-.5
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.8	3.8	24.5	24.4	48.9	48.5	.0	.0	0.0	0.0
5000 (10000	6.9	6.5	95.7	95.2	92.6	92.5	.2	.2	0.0	0.0
10000 (15000	25.0	25.0	219.7	219.5	111.0	110.9	2.5	2.5	0.0	0.0
15000 (20000	26.1	26.1	196.0	195.9	89.7	89.7	1.9	1.9	0.0	0.0
20000 (30000	46.6	46.6	421.4	421.2	168.9	168.9	.8	.8	0.0	0.0
30000 (50000	53.7	53.7	545.8	545.6	167.7	167.7	1.8	1.8	0.0	0.0
50000 (100000	17.0	17.0	329.5	328.0	60.0	60.0	1.1	1.1	0.0	0.0
100000 (200000	2.0	2.0	84.1	83.8	6.9	6.9	.4	.4	0.0	0.0
200000 (*****	.4	.4	62.2	61.9	1.2	1.2	.1	.1	0.0	0.0
TOTALS	181.4	181.0	1978.8	1975.6	738.8	738.7	8.0	8.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.0	.9	-.0	0.0	0.0	0.0	1.0	.9	-.0	
5000 (10000	6.0	5.9	-.0	-.1	-.1	0.0	5.8	5.8	0.0	
10000 (15000	8.9	8.9	0.0	-1.9	-1.9	0.0	7.0	7.2	0.0	
15000 (20000	14.5	14.4	0.0	-.2	-.2	0.0	14.2	14.2	0.0	
20000 (30000	33.5	33.4	0.0	0.0	0.0	0.0	33.5	33.4	0.0	
30000 (50000	65.5	65.5	0.0	0.0	0.0	0.0	65.5	65.5	0.0	
50000 (100000	36.2	36.1	0.0	-.1	-.1	0.0	36.2	36.1	0.0	
100000 (200000	12.6	12.6	0.0	0.0	0.0	0.0	12.6	12.6	0.0	
200000 (*****	4.3	4.3	0.0	0.0	0.0	0.0	4.3	4.3	0.0	
TOTALS	182.4	182.0	-.3	-2.3	-2.3	-.0	180.0	179.7	-.3	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	312.	-.300	0.	0.000	0.	0.000
5000 (10000	2.	0.000	0.	0.000	1662.	-.202	0.	0.000	378.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3282.	-.204	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	13219.	-.267	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	10895.	-.248	72.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7197.	-.276	63.	.201	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1353.	-.231	26.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	255.	-.229	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	38174.	-.259	161.	.202	378.	0.000
***** (5000	0.	0.000	0.	0.000	810.	-.218	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	5122.	-.207	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2892.	-.209	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2019.	-.209	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3161.	-.224	57.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	296.	-.200	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	13500.	-.268	57.	.200	0.	0.000
***** (5000	0.	0.000	0.	0.000	1123.	-.219	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	6784.	-.209	0.	0.000	378.	0.000
10000 (15000	0.	0.000	0.	0.000	2892.	-.209	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	5381.	-.214	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	16388.	-.232	57.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11190.	-.249	72.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7197.	-.276	63.	.201	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1353.	-.231	26.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	255.	-.229	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	51674.	-.327	218.	.202	378.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

Data for: FEDERAL FILERS ONLY

LIMIT PASSIVE LOSSES

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	29.2	-159.6	-88.0	71.6	39.5	39.5	.0
5000 - 10000	228	58.8	52.8	52.8	384.8	384.8	0.0	198.0	198.0	0.0
10000 - 15000	165	52.3	48.1	48.1	585.9	586.4	.4	255.7	255.9	.2
15000 - 20000	136	39.4	35.1	35.3	632.6	640.4	7.8	361.0	361.7	.7
20000 - 30000	194	57.5	53.4	53.4	1288.6	1288.8	.2	721.6	721.6	.0
30000 - 50000	241	54.7	53.6	53.6	1882.1	1891.5	9.4	1178.6	1180.4	1.8
50000 - 100000	178	17.1	16.3	16.5	941.9	963.7	21.8	556.8	566.1	9.3
100000 - 200000	123	2.0	2.0	2.0	246.2	248.0	1.8	155.6	156.8	1.2
200000 - *****	69	.4	.4	.4	110.2	113.3	3.2	47.0	48.9	1.9
TOTALS	1699	338.1	282.0	282.5	5912.7	6029.0	116.3	3513.7	3528.9	15.2
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.8	3.8	24.4	24.6	48.9	48.9	.0	.0	0.0	0.0
5000 - 10000	6.5	6.5	95.2	95.2	92.5	92.5	.2	.2	0.0	0.0
10000 - 15000	25.0	25.0	219.5	219.7	110.9	110.9	2.5	2.5	0.0	0.0
15000 - 20000	26.1	26.2	195.9	199.1	89.7	89.7	1.9	1.9	0.0	0.0
20000 - 30000	46.6	46.4	421.2	421.2	160.9	161.1	.8	.8	0.0	0.0
30000 - 50000	53.7	53.7	545.6	548.1	167.7	167.8	1.0	1.0	0.0	0.0
50000 - 100000	17.0	17.1	328.0	337.3	60.0	60.6	1.1	1.1	0.0	0.0
100000 - 200000	2.0	2.0	83.8	84.5	6.9	6.9	.4	.4	0.0	0.0
200000 - *****	.4	.4	61.9	63.1	1.2	1.3	.1	.1	0.0	0.0
TOTALS	181.0	181.1	1975.6	1992.0	738.7	739.0	8.0	8.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	.9	.9	0.0	0.0	0.0	0.0	.9	.9	0.0	
5000 - 10000	5.9	5.9	0.0	-.1	-.1	0.0	5.8	5.8	0.0	
10000 - 15000	8.9	8.9	.0	-1.9	-1.9	0.0	7.0	7.0	.0	
15000 - 20000	14.4	14.5	.0	-.2	-.2	0.0	14.2	14.2	.0	
20000 - 30000	33.4	33.4	.0	0.0	0.0	0.0	33.4	33.4	.0	
30000 - 50000	65.5	65.6	.1	0.0	0.0	0.0	65.5	65.6	.1	
50000 - 100000	36.1	36.8	.7	-.1	-.1	0.0	36.1	36.7	.7	
100000 - 200000	12.6	12.7	.1	0.0	0.0	0.0	12.6	12.7	.1	
200000 - *****	4.3	4.5	.2	0.0	0.0	0.0	4.3	4.5	.2	
TOTALS	182.0	183.1	1.1	-2.3	-2.3	0.0	179.7	180.8	1.1	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	178.	.000	0.	0.000	178.	.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	214.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	646.	.059	0.	0.000
50000 (100000	0.	0.000	281.	.422	0.	0.000	1198.	.664	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	335.	.119	0.	0.000
200000 (*****	0.	0.000	0.	.069	0.	0.000	181.	.188	0.	0.000
ITEMIZE. Total	0.	0.000	467.	.499	0.	0.000	2538.	1.031	214.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	54.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	8.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	356.	.012	11.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	111.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	57.	.004	0.	0.000
30000 (50000	0.	0.000	65.	.029	0.	0.000	65.	.029	65.	.029
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	33.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	65.	.029	0.	0.000	478.	.045	273.	.029
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	54.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	356.	.012	11.	0.000
15000 (20000	0.	0.000	178.	.000	0.	0.000	178.	.000	111.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	57.	.004	214.	0.000
30000 (50000	0.	0.000	65.	.029	0.	0.000	711.	.068	65.	.029
50000 (100000	0.	0.000	281.	.422	0.	0.000	1198.	.664	33.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	335.	.119	0.	0.000
200000 (*****	0.	0.000	0.	.069	0.	0.000	181.	.188	0.	0.000
ALL RETURNS. Total	0.	0.000	532.	.528	0.	0.000	3916.	1.075	487.	.029

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	29.2	-88.8	-86.6	.3	39.5	39.5	.1
5000 - 10000	228	58.8	52.0	52.0	384.8	395.3	10.5	198.8	202.2	4.2
10000 - 15000	165	52.8	48.1	48.1	566.4	608.0	21.7	255.3	259.3	3.4
15000 - 20000	136	39.4	35.3	35.3	640.4	653.9	13.5	361.7	366.7	5.0
20000 - 30000	194	57.5	53.4	53.4	1288.8	1309.1	20.3	721.6	732.5	10.8
30000 - 50000	241	54.7	53.6	53.6	1891.5	1918.7	27.2	1180.4	1193.3	12.9
50000 - 100000	178	17.1	16.5	16.5	963.7	973.3	.6	566.1	572.1	5.0
100000 - 200000	123	2.0	2.0	2.0	248.0	249.6	.6	156.8	157.5	.7
200000 (*****)	69	.4	.4	.4	113.3	113.6	.3	48.9	49.9	1.0
TOTALS	1639	338.1	282.5	282.5	6029.0	6135.8	106.8	3528.9	3573.1	44.2
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.8	3.9	24.6	24.7	48.9	48.9	.0	.0	0.0	0.0
5000 - 10000	6.5	10.7	95.2	101.4	92.5	92.5	.2	.2	0.0	0.0
10000 - 15000	25.8	25.8	219.7	237.1	110.9	111.8	2.5	2.5	0.0	0.0
15000 - 20000	26.2	27.9	199.1	206.4	89.7	89.9	1.9	1.9	0.0	0.0
20000 - 30000	46.4	47.3	421.2	428.4	161.1	161.1	.8	.8	0.0	0.0
30000 - 50000	53.7	53.9	548.1	562.3	167.8	167.8	1.0	1.0	0.0	0.0
50000 - 100000	17.1	17.1	337.3	348.8	68.6	68.6	1.1	1.2	0.0	0.0
100000 - 200000	2.0	2.0	84.5	85.4	6.9	6.9	.4	.4	0.0	0.0
200000 (*****)	.4	.4	63.1	62.3	1.3	1.3	.1	.1	0.0	0.0
TOTALS	181.1	189.0	1992.8	2048.9	739.8	748.9	8.0	8.1	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	.9	.9	.0	8.8	8.8	0.0	.9	.9	0.0	
5000 - 10000	5.9	6.1	.2	-.1	-.1	0.0	5.8	5.8	.2	
10000 - 15000	9.9	9.0	-.1	-1.9	-1.9	0.0	7.0	7.1	.1	
15000 - 20000	14.5	14.7	.2	-.2	-.2	0.0	14.2	14.4	.2	
20000 - 30000	33.4	34.0	.6	0.0	0.0	0.0	33.4	34.0	.6	
30000 - 50000	65.6	66.5	1.0	0.0	0.0	0.0	65.6	66.5	1.0	
50000 - 100000	36.8	37.2	.4	-.1	-.1	0.0	36.7	37.2	.4	
100000 - 200000	12.7	12.8	.1	0.0	0.0	0.0	12.7	12.8	.1	
200000 (*****)	4.5	4.6	.1	0.0	0.0	0.0	4.5	4.6	.1	
TOTALS	183.1	185.8	2.7	-2.3	-2.3	0.0	180.8	183.5	2.7	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	49.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1493.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	11742.	.007	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1.	-.000	13893.	.119	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1182.	-.010	32789.	.557	0.	0.000
30000 (50000	0.	0.000	0.	0.000	438.	-.020	39937.	.398	0.	0.000
50000 (100000	0.	0.000	0.	0.000	310.	-.026	15458.	.459	0.	0.000
100000 (200000	0.	0.000	0.	0.000	58.	-.007	1127.	.075	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	354.	.102	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	1981.	-.062	116843.	2.468	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	712.	.003	81.	.002
5000 (10000	0.	0.000	0.	0.000	0.	0.000	5078.	.160	4165.	.139
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1247.	.345	808.	.221
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1942.	.121	1741.	.362
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1619.	.038	956.	.289
30000 (50000	0.	0.000	0.	0.000	0.	0.000	216.	.010	135.	.205
50000 (100000	0.	0.000	0.	0.000	0.	0.000	8.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	10814.	.376	7677.	.238
***** (5000	0.	0.000	0.	0.000	0.	0.000	761.	.003	81.	.002
5000 (10000	0.	0.000	0.	0.000	0.	0.000	6572.	.171	4165.	.139
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12989.	.131	808.	.221
15000 (20000	0.	0.000	0.	0.000	1.	-.000	15835.	.240	1741.	.362
20000 (30000	0.	0.000	0.	0.000	1182.	-.010	34488.	.595	956.	.289
30000 (50000	0.	0.000	0.	0.000	438.	-.020	48152.	1.008	135.	.205
50000 (100000	0.	0.000	0.	0.000	310.	-.026	15458.	.459	0.	0.000
100000 (200000	0.	0.000	0.	0.000	58.	-.007	1127.	.075	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	354.	.102	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	1981.	-.062	126857.	2.764	7677.	.238

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X ABI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	29.2	29.2	-86.6	-86.7	-.1	39.6	39.6	.2
5000 (10000	228	58.8	52.8	52.6	395.3	395.2	-.1	202.2	203.1	.9
10000 (15000	165	52.0	48.1	48.1	648.0	647.8	-.2	259.3	260.3	.0
15000 (20000	136	39.4	35.3	36.0	653.9	653.7	-.1	366.7	372.3	5.5
20000 (30000	134	57.5	53.4	53.5	1309.1	1307.4	-.1	732.5	745.0	12.5
30000 (50000	241	54.7	53.6	53.6	1918.7	1916.6	-.2	1193.3	1206.5	13.2
50000 (100000	178	17.1	16.5	16.5	973.3	972.6	-.7	572.1	578.8	6.7
100000 (200000	123	2.0	2.0	2.0	249.6	249.5	-.1	157.5	158.0	.5
200000 (*****	69	.4	.4	.4	113.6	113.5	-.0	49.9	50.1	.2
TOTALS	1699	338.1	282.5	284.0	6135.0	6129.7	-.5	3573.1	3615.9	42.8
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.9	3.9	24.7	24.7	48.9	48.9	.0	.0	0.0	0.0
5000 (10000	10.7	10.7	101.4	100.3	92.5	92.7	.2	.2	0.0	0.2
10000 (15000	25.8	25.8	237.1	235.6	111.8	112.0	.2	.2	0.0	0.0
15000 (20000	27.9	27.9	206.4	200.7	89.9	90.0	.1	.1	0.0	0.0
20000 (30000	47.3	47.3	428.4	413.3	161.1	161.8	.6	.9	0.0	0.0
30000 (50000	53.9	53.9	562.3	545.0	167.8	167.8	.0	1.0	0.0	0.0
50000 (100000	17.1	17.1	340.8	333.5	60.6	60.6	.2	1.2	0.0	0.0
100000 (200000	2.0	2.0	85.4	84.7	6.9	6.9	.4	.4	0.0	0.0
200000 (*****	.4	.4	62.3	62.1	1.3	1.3	.1	.1	0.0	0.0
TOTALS	189.0	189.0	2048.9	1999.8	740.9	742.0	8.1	8.1	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.9	.9	0.0	0.0	0.0	0.0	.0	.0	0.0	0.0
5000 (10000	6.1	6.1	.0	-.1	-.1	0.0	6.0	6.0	0.0	.0
10000 (15000	9.0	9.0	.0	-1.9	-1.9	0.0	7.1	7.2	0.0	.0
15000 (20000	14.7	14.9	.2	-.2	-.2	0.0	14.4	14.6	0.0	.2
20000 (30000	34.0	34.6	.6	0.0	0.0	0.0	34.0	34.6	0.0	.6
30000 (50000	66.5	67.7	1.2	0.0	0.0	0.0	66.5	67.7	0.0	1.2
50000 (100000	37.2	37.7	.5	-.1	-.1	0.0	37.2	37.6	0.0	.5
100000 (200000	12.8	12.8	.1	0.0	0.0	0.0	12.8	12.8	0.0	.1
200000 (*****	4.6	4.6	.0	0.0	0.0	0.0	4.6	4.6	0.0	.0
TOTALS	185.8	188.4	2.6	-2.3	-2.3	0.0	183.5	186.1	2.6	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-HUSB INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)
***** (5000	2.	2,300	2.	2,300	2.	2,300	2.	2,300	2.	2,300
5200 (12000	2.	2,200	626.	.006	2.	2,200	2683.	.018	2.	2,200
12200 (15000	2.	2,200	2.	2,200	2.	2,200	2300.	.032	2.	2,200
15300 (22000	2.	2,200	762.	.013	2.	2,200	11258.	.201	2.	2,200
22000 (32000	2.	2,200	52.	.000	2.	2,200	33984.	.644	2.	2,200
32200 (52000	2.	2,200	2.	2,200	814.	-.201	39372.	.184	2.	2,200
52300 (120000	2.	2,200	2.	2,200	132.	-.201	14694.	.453	2.	2,200
120000 (220000	2.	2,200	3.	.000	2.	2,200	1120.	.260	2.	2,200
220000 (*****	2.	2,200	2.	2,200	2.	2,200	257.	.020	2.	2,200
ITEMIZE. Total	2.	2,200	1443.	.019	545.	-.203	125668.	2,512	2.	2,200
***** (5000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
5200 (12000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
12200 (15000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
15300 (22000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
22000 (32000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
32200 (52000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
52300 (120000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
120000 (220000	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
220000 (*****	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
NON-ITEMIZE. Total	2.	2,200	2.	2,200	2.	2,200	2.	2,200	2.	2,200
***** (5000	2.	0,000	2.	2,200	2.	2,200	2.	2,200	2.	2,200
5200 (12000	2.	0,000	626.	.006	2.	0,000	2683.	.018	2.	2,200
12200 (15000	2.	0,000	2.	2,200	2.	0,000	2300.	.032	2.	2,200
15300 (22000	2.	0,000	762.	.013	2.	0,000	11258.	.201	2.	2,200
22000 (32000	2.	0,000	52.	.000	2.	0,000	33984.	.644	2.	2,200
32200 (52000	2.	0,000	2.	2,200	814.	-.201	39372.	.184	2.	2,200
52300 (120000	2.	0,000	2.	2,200	132.	-.201	14694.	.453	2.	2,200
120000 (220000	2.	0,000	3.	.000	2.	0,000	1120.	.260	2.	2,200
220000 (*****	2.	0,000	2.	2,200	2.	0,000	257.	.020	2.	2,200
ALL RETURNS. Total	2.	0,000	1443.	.019	545.	-.203	125668.	2,512	2.	2,200

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)		NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
		SAMPLE (UNITS)	AGGREGATE (2000'S)	PLAN X (2000'S)	PLAN Y (2000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	29.2	29.2	-86.7	-86.7	0.0	39.6	39.6	0.0	
5000 (10000	228	58.6	52.6	52.5	395.2	395.2	0.0	283.1	283.5	.4	
10000 (15000	155	52.8	48.1	48.1	687.8	687.8	0.0	260.3	263.6	3.3	
15000 (20000	136	33.4	36.8	36.8	653.7	653.7	0.0	372.3	375.9	3.7	
20000 (30000	134	57.5	53.5	53.5	1307.4	1307.4	0.0	745.0	755.4	10.4	
30000 (50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1288.6	1283.9	-5.3	
50000 (100000	178	17.1	16.5	16.5	972.6	972.6	0.0	578.8	580.7	.9	
100000 (200000	123	2.0	2.0	2.0	249.5	249.5	0.0	158.0	158.1	.1	
200000 (*****	69	.4	.4	.4	113.5	113.5	0.0	50.1	50.1	0.0	
TOTALS	1699	338.1	284.8	284.8	5129.7	5129.7	0.0	3615.9	3641.9	26.0	
INCOME CLASS (DOLLARS)		ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
		PLAN X (2000'S)	PLAN Y (2000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.9	3.9	24.7	24.7	48.9	48.9	0.0	0.0	0.0	0.0	0.0
5000 (10000	12.7	10.7	100.3	99.9	92.7	92.7	.2	.2	.2	0.0	0.0
10000 (15000	25.8	25.8	235.6	231.3	112.0	113.0	2.5	2.5	2.5	0.0	0.0
15000 (20000	27.9	27.9	200.7	195.8	98.0	98.2	1.9	1.9	0.0	0.0	0.3
20000 (30000	47.3	47.3	413.3	402.8	161.8	161.8	.9	.9	0.0	0.0	0.0
30000 (50000	53.9	53.9	545.0	539.7	167.8	167.8	1.0	1.0	0.0	0.0	0.0
50000 (100000	17.1	17.1	333.5	331.8	60.6	60.6	1.2	1.2	0.0	0.0	0.0
100000 (200000	2.0	2.0	84.7	84.7	6.9	6.9	.4	.4	0.0	0.0	0.0
200000 (*****	.4	.4	62.1	62.1	1.3	1.3	.1	.1	0.0	0.0	0.0
TOTALS	199.0	189.0	1999.8	1972.6	742.0	743.2	8.1	8.1	0.0	0.0	0.0
INCOME CLASS (DOLLARS)		TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
		PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.9	.9	0.0	0.0	0.0	0.0	0.0	.9	.9	0.0	
5000 (10000	6.1	6.1	.0	-.1	-.1	0.0	0.0	6.0	6.0	.0	
10000 (15000	9.0	9.1	.1	-1.9	-1.8	0.0	0.0	7.2	7.3	.1	
15000 (20000	14.9	15.1	.2	-.2	-.2	0.0	0.0	14.6	14.9	.2	
20000 (30000	34.6	35.2	.6	0.0	0.0	0.0	0.0	34.8	35.2	.6	
30000 (50000	67.7	68.1	.4	0.0	0.0	0.0	0.0	67.7	68.1	.4	
50000 (100000	37.7	37.8	.1	-.1	-.1	0.0	0.0	37.6	37.8	.2	
100000 (200000	12.8	12.8	0.0	0.0	0.0	0.0	0.0	12.8	12.8	0.0	
200000 (*****	4.6	4.6	0.0	0.0	0.0	0.0	0.0	4.6	4.6	0.0	
TOTALS	188.4	189.9	1.5	-2.3	-2.3	0.0	0.0	186.1	187.6	1.5	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NON-TAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (.2000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
.2000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (22000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
22000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
ITEMIZE. Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (.2000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
.2000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (22000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
22000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE. Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (.2000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
.2000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (22000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
22000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
ALL RETURNS, Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	29.2	29.2	-86.7	-86.7	0.0	39.6	39.7	.1
5000 (10000	228	58.8	52.6	52.6	395.2	395.2	0.0	203.5	204.8	.5
10000 (15000	165	52.0	48.1	48.1	607.8	607.8	0.0	263.6	265.9	2.3
15000 (20000	136	39.4	36.0	36.0	653.7	653.7	0.0	376.3	379.5	2.5
20000 (30000	134	57.5	53.5	53.5	1307.4	1307.4	0.0	755.4	763.8	8.3
30000 (50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1213.9	1226.1	12.3
50000 (100000	178	17.1	16.5	16.5	972.6	972.6	0.0	580.7	585.2	4.5
100000 (200000	123	2.0	2.0	2.0	249.5	249.5	0.0	158.1	159.8	.7
200000 (*****	69	.4	.4	.4	113.5	113.5	0.0	50.1	50.4	.2
TOTALS	1699	338.1	284.0	284.0	6129.7	6129.7	0.0	3641.9	3673.6	31.7
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.9	3.6	24.7	24.5	48.9	48.9	0.0	0.0	0.0	0.0
5000 (10000	10.7	10.0	99.9	99.3	92.7	92.7	.2	.2	0.0	0.0
10000 (15000	25.8	25.6	231.3	228.3	113.0	113.7	2.5	2.5	0.0	0.0
15000 (20000	27.9	24.9	195.8	193.2	90.2	90.2	1.9	1.9	0.0	0.0
20000 (30000	47.3	46.7	402.8	394.3	161.8	162.0	.9	.9	0.0	0.0
30000 (50000	53.9	52.3	539.7	527.5	167.0	167.0	1.0	1.0	0.0	0.0
50000 (100000	17.1	17.1	331.6	327.1	68.6	68.6	1.2	1.2	0.0	0.0
100000 (200000	2.0	2.0	84.7	83.8	6.9	6.9	.4	.4	0.0	0.0
200000 (*****	.4	.4	62.1	61.9	1.3	1.3	.1	.1	0.0	0.0
TOTALS	189.0	182.6	1972.6	1939.8	743.2	744.2	8.1	8.1	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.9	.9	.0	0.0	0.0	0.0	.9	.9	.0	
5000 (10000	6.1	6.2	.0	-.1	-.1	0.0	6.0	6.0	.0	
10000 (15000	9.1	9.1	.1	-1.8	-1.8	0.0	7.3	7.4	.1	
15000 (20000	15.1	15.2	.1	-.2	-.2	0.0	14.9	15.2	.1	
20000 (30000	35.2	35.8	.5	0.0	0.0	0.0	35.2	35.8	.5	
30000 (50000	68.1	69.1	1.0	0.0	0.0	0.0	68.1	69.1	1.0	
50000 (100000	37.8	38.2	.4	-.1	-.1	0.0	37.8	38.1	.4	
100000 (200000	12.8	12.9	.1	0.0	0.0	0.0	12.3	12.9	.6	
200000 (*****	4.6	4.6	.0	0.0	0.0	0.0	4.6	4.6	.0	
TOTALS	189.9	192.1	2.2	-2.3	-2.2	0.0	187.6	189.9	2.3	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.200	0.	0.200	0.	0.200	312.	.003	317.	.223
5000 (10000	0.	0.200	0.	0.200	0.	0.200	4389.	.017	664.	3.000
10000 (15000	0.	0.200	0.	0.200	0.	0.200	16012.	.086	124.	.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	14741.	.137	3858.	.831
20000 (30000	0.	0.200	0.	0.200	0.	0.200	38394.	.541	651.	.816
30000 (50000	0.	0.200	0.	0.200	0.	0.200	45560.	.986	1526.	.819
50000 (100000	0.	0.200	0.	0.200	0.	0.200	14885.	.378	8.	0.200
100000 (200000	0.	0.200	0.	0.200	12.	-.000	1834.	.096	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	312.	.026	0.	0.200
ITEMIZE, Total	0.	0.200	0.	0.200	12.	-.000	136359.	2.271	6340.	.878
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
NON-ITEMIZE, Total	0.	0.200	0.	0.200	0.	0.200	0.	0.000	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	312.	.003	317.	.223
5000 (10000	0.	0.200	0.	0.200	0.	0.200	4389.	.017	664.	2.000
10000 (15000	0.	0.200	0.	0.200	0.	0.200	16012.	.086	124.	.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	14741.	.137	3858.	.831
20000 (30000	0.	0.200	0.	0.200	0.	0.200	38394.	.541	651.	.816
30000 (50000	0.	0.200	0.	0.200	0.	0.200	45560.	.986	1526.	.819
50000 (100000	0.	0.200	0.	0.200	0.	0.200	14885.	.378	8.	0.200
100000 (200000	0.	0.200	0.	0.200	12.	-.000	1834.	.096	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	312.	.026	0.	0.200
ALL RETURNS, Total	0.	0.200	0.	0.200	12.	-.000	136359.	2.271	6340.	.878

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1967 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	23.2	29.2	-86.7	-86.7	.0	39.7	39.7	.0
5000 (10000	228	58.8	52.6	52.6	395.2	395.2	.0	284.8	283.3	-.1
10000 (15000	165	52.0	48.1	48.1	607.8	607.8	.0	265.9	265.7	-.2
15000 (20000	136	39.4	36.0	36.0	653.7	653.7	.0	379.5	378.7	-.7
20000 (30000	194	57.5	53.5	53.5	1307.4	1307.4	.0	763.8	759.8	-4.0
30000 (50000	241	54.7	53.6	53.6	1916.6	1916.6	.0	1226.1	1223.7	-2.4
50000 (100000	178	17.1	16.5	16.5	972.6	972.6	.0	585.2	581.7	-3.5
100000 (200000	123	2.0	2.0	2.0	249.5	249.5	.0	159.8	157.6	-1.4
200000 (*****	69	.4	.4	.4	113.5	113.5	.0	50.4	50.1	-.2
TOTALS	1699	338.1	284.0	284.0	6129.7	6129.7	.0	3673.6	3661.1	-12.6
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** (5000	3.6	3.6	24.5	24.5	48.9	48.9	.0	.0	.0	.0
5000 (10000	10.0	10.0	99.3	99.4	92.7	92.7	.2	.2	.0	.0
10000 (15000	25.6	25.6	228.3	228.5	113.7	113.7	2.5	2.4	.0	.0
15000 (20000	24.9	24.9	193.2	193.9	98.2	98.2	1.9	1.6	.0	.0
20000 (30000	46.7	46.9	394.3	398.5	162.0	161.8	.9	.5	.0	.0
30000 (50000	52.3	52.6	527.5	529.9	167.8	167.8	1.0	.8	.0	.0
50000 (100000	17.1	17.1	327.1	330.6	68.6	68.6	1.2	.9	.0	.0
100000 (200000	2.0	2.0	83.8	85.2	6.9	6.9	.4	.2	.0	.0
200000 (*****	.4	.4	61.9	62.1	1.3	1.3	.1	.0	.0	.0
TOTALS	182.6	183.1	1939.8	1952.6	744.2	744.0	8.1	6.5	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.9	.9	0.0	0.0	0.0	0.0	.9	.9	0.0	
5000 (10000	6.2	6.2	.0	-.1	-.1	0.0	6.0	6.0	.0	
10000 (15000	9.1	9.2	.0	-1.8	-1.8	0.0	7.4	7.4	.0	
15000 (20000	15.2	15.5	.2	-.2	-.2	0.0	15.0	15.2	.2	
20000 (30000	35.8	35.9	.1	0.0	0.0	0.0	35.8	35.9	.1	
30000 (50000	69.1	69.2	.1	0.0	0.0	0.0	69.1	69.2	.1	
50000 (100000	38.2	38.2	-.0	-.1	-.1	0.0	38.1	38.1	-.0	
100000 (200000	12.9	13.0	.1	0.0	0.0	0.0	12.9	13.0	.1	
200000 (*****	4.6	4.6	.0	0.0	0.0	0.0	4.6	4.6	.0	
TOTALS	192.1	192.6	.5	-2.2	-2.2	0.0	189.9	190.4	.5	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1075.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	954.	.002	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2678.	.050	0.	0.000
20000 (30000	0.	0.000	0.	0.000	4248.	-.051	352.	.025	0.	0.000
30000 (50000	0.	0.000	0.	0.000	4828.	-.074	541.	.120	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2377.	-.156	1844.	.127	0.	0.000
100000 (200000	0.	0.000	0.	0.000	607.	-.083	527.	.150	0.	0.000
200000 (*****	0.	0.000	0.	0.000	157.	-.017	72.	.019	0.	0.000
ITEMIZE. Total	2.	0.000	0.	0.000	11409.	-.382	7644.	.494	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
5000 (10000	0.	0.000	0.	0.000	0.	0.000	362.	.017	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	449.	.032	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1252.	.186	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1872.	.121	214.	0.000
30000 (50000	0.	0.000	0.	0.000	3.	-.000	275.	.009	278.	.008
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	3.	-.000	4710.	.366	492.	.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1937.	.018	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1403.	.035	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3930.	.236	0.	0.000
20000 (30000	0.	0.000	0.	0.000	4248.	-.051	2824.	.147	214.	0.000
30000 (50000	0.	0.000	0.	0.000	4824.	-.074	816.	.129	278.	.008
50000 (100000	0.	0.000	0.	0.000	2377.	-.156	1844.	.127	0.	0.000
100000 (200000	0.	0.000	0.	0.000	607.	-.083	527.	.150	0.	0.000
200000 (*****	0.	0.000	0.	0.000	157.	-.017	72.	.019	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	11413.	-.382	12554.	.660	492.	.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDIT

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	29.2	-86.7	-86.7	0.0	39.7	39.7	0.0
5000 - 10000	228	58.8	52.6	52.6	395.2	395.2	0.0	203.9	204.0	.1
10000 - 15000	165	52.0	48.1	48.1	607.8	607.8	0.0	265.7	266.8	.1
15000 - 20000	136	39.4	36.0	36.0	653.7	653.7	0.0	378.7	378.7	0.0
20000 - 30000	194	57.5	53.5	53.5	1307.4	1307.4	0.0	759.6	759.6	0.0
30000 - 50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1223.7	1223.7	0.0
50000 - 100000	178	17.1	16.5	16.5	972.6	972.6	0.0	561.7	561.7	0.0
100000 - 200000	123	2.0	2.0	2.0	249.5	249.5	0.0	157.6	157.6	0.0
200000 ++++++	69	.4	.4	.4	113.5	113.5	0.0	50.1	50.1	0.0
TOTALS	1699	338.1	284.0	284.0	6129.7	6129.7	0.0	3661.1	3662.3	1.2
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.6	3.6	24.5	24.5	48.9	48.9	0.0	0.0	0.0	0.0
5000 - 10000	10.0	10.0	99.4	99.3	92.7	92.7	.2	.2	.2	.2
10000 - 15000	25.6	25.6	228.5	227.5	113.7	113.7	2.4	2.4	2.4	2.4
15000 - 20000	24.9	24.9	193.9	193.9	90.2	90.2	1.6	1.6	1.6	1.6
20000 - 30000	46.9	46.9	398.5	398.5	161.8	161.8	.5	.5	.5	.5
30000 - 50000	52.6	52.6	529.9	529.9	167.8	167.8	.8	.8	.8	.8
50000 - 100000	17.1	17.1	330.6	330.6	68.6	68.6	.9	.9	.9	.9
100000 - 200000	2.0	2.0	85.2	85.2	6.9	6.9	.2	.2	.2	.2
200000 ++++++	.4	.4	62.1	62.1	1.3	1.3	.0	.0	.0	.0
TOTALS	183.1	183.1	1952.6	1951.4	744.0	744.0	6.5	6.5	6.5	6.5
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	.9	.9	0.0	0.0	0.0	0.0	.9	.9	0.0	0.0
5000 - 10000	6.2	6.2	.0	-.1	-.1	0.0	6.0	5.0	.0	.0
10000 - 15000	9.2	9.2	.0	-1.8	-1.8	0.0	7.4	7.4	0.0	0.0
15000 - 20000	15.5	15.5	0.0	-.2	-.2	0.0	15.2	15.2	0.0	0.0
20000 - 30000	35.9	35.9	0.0	0.0	0.0	0.0	35.9	35.9	0.0	0.0
30000 - 50000	69.2	69.2	0.0	0.0	0.0	0.0	69.2	69.2	0.0	0.0
50000 - 100000	38.2	38.2	0.0	-.1	-.1	0.0	38.1	38.1	0.0	0.0
100000 - 200000	13.0	13.0	0.0	0.0	0.0	0.0	13.0	13.0	0.0	0.0
200000 ++++++	4.6	4.6	0.0	0.0	0.0	0.0	4.6	4.6	0.0	0.0
TOTALS	192.6	192.6	.0	-2.2	-2.2	0.0	190.4	190.4	.0	.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	1090.	.032	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	4634.	.032	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
ITEMIZE, Total	0.	0.200	0.	0.200	0.	0.200	5634.	.034	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (.2000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE, Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	1090.	.032	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	4634.	.032	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
ALL RETURNS, Total	0.	0.200	0.	0.200	0.	0.200	5634.	.034	0.	0.200

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME				TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	365	56.3	29.2	29.2	-86.7	-86.7	0.0	39.7	39.7	0.0	
5000 - 10000	228	58.8	52.6	52.6	395.2	395.2	0.0	204.0	204.0	-0.0	
10000 - 15000	165	52.0	48.1	48.1	607.8	607.8	0.0	266.8	266.7	-0.1	
15000 - 20000	136	39.4	36.0	36.0	653.7	653.7	0.0	378.7	378.5	-0.2	
20000 - 30000	194	57.5	53.5	53.5	1307.4	1307.4	0.0	759.8	759.7	-0.1	
30000 - 50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1223.7	1223.4	-0.4	
50000 - 100000	178	17.1	16.5	16.5	972.6	972.6	0.0	581.7	581.5	-0.2	
100000 - 200000	123	2.0	2.0	2.0	249.5	249.5	0.0	157.6	157.6	-0.0	
200000 >*****	69	.4	.4	.4	113.5	113.5	0.0	50.1	50.1	-0.0	
TOTALS	1699	338.1	284.0	284.0	6129.7	6129.7	0.0	3662.3	3661.3	-1.0	
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** < 5000	3.6	3.6	24.5	24.5	48.9	48.9	0.0	0.0	0.0	0.0	
5000 - 10000	10.0	10.0	99.3	99.3	92.7	92.7	0.2	0.2	0.0	0.0	
10000 - 15000	25.6	25.6	227.5	227.5	113.7	113.7	2.4	2.4	0.0	0.0	
15000 - 20000	24.9	24.9	193.9	194.2	98.2	98.2	1.6	1.6	0.0	0.0	
20000 - 30000	46.9	46.9	398.5	398.5	161.8	161.8	.5	.5	0.0	0.0	
30000 - 50000	52.6	52.6	529.9	530.2	167.8	167.8	.8	.8	0.0	0.0	
50000 - 100000	17.1	17.1	330.6	330.8	68.6	68.6	.9	.9	0.0	0.0	
100000 - 200000	2.0	2.0	85.2	85.2	6.9	6.9	.2	.2	0.0	0.0	
200000 >*****	.4	.4	62.1	62.1	1.3	1.3	.0	.0	0.0	0.0	
TOTALS	183.1	183.1	1951.4	1952.4	744.0	744.0	6.5	6.5	0.0	0.0	
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)				
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)		
***** < 5000	.9	.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 - 10000	6.2	6.2	-0.0	-0.1	-0.1	0.0	6.0	6.0	0.0	0.0	-0.0
10000 - 15000	9.2	9.2	0.0	-1.8	-1.8	-0.0	7.4	7.4	0.0	0.0	-0.0
15000 - 20000	15.5	15.5	-0.0	-0.2	-0.2	0.0	15.2	15.2	0.0	0.0	-0.0
20000 - 30000	35.9	35.9	-0.0	0.0	0.0	0.0	35.9	35.9	0.0	0.0	-0.0
30000 - 50000	69.2	69.1	-0.0	0.0	0.0	0.0	69.2	69.1	0.0	0.0	-0.0
50000 - 100000	38.2	38.1	-0.0	-0.1	-0.1	0.0	38.1	38.1	0.0	0.0	-0.0
100000 - 200000	13.0	13.0	-0.0	0.0	0.0	0.0	13.0	13.0	0.0	0.0	-0.0
200000 >*****	4.6	4.6	-0.0	0.0	0.0	0.0	4.6	4.6	0.0	0.0	-0.0
TOTALS	192.6	192.6	-0.1	-2.2	-2.2	-0.0	190.4	190.3	-0.1		

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	397.	-.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2651.	-.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	6750.	-.014	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3399.	-.002	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	4935.	-.030	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2781.	-.019	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	220.	-.003	45.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	85.	-.001	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	21217.	-.073	45.	.000	0.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	397.	-.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2651.	-.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	6750.	-.014	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3399.	-.002	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	4935.	-.030	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2781.	-.019	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	220.	-.003	45.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	85.	-.001	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	21217.	-.073	45.	.000	0.	0.200

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

Data for: FEDERAL FILERS ONLY

MODIFY EXEMPTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	29.2	32.9	-86.7	-86.7	0.0	39.7	61.5	21.8
5000 (10000	228	58.8	52.6	53.1	395.2	395.2	0.0	284.0	227.4	23.3
10000 (15000	165	52.0	40.1	40.1	607.8	607.8	0.0	266.7	266.4	13.6
15000 (20000	136	39.4	36.0	36.7	653.7	653.7	0.0	378.5	334.9	16.4
20000 (30000	194	57.5	53.5	53.5	1307.4	1307.4	0.0	759.7	780.1	20.3
30000 (50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1223.4	1256.2	32.8
50000 (100000	178	17.1	16.5	16.5	972.6	972.6	0.0	581.5	596.7	15.2
100000 (200000	123	2.0	2.0	2.0	249.5	249.5	0.0	157.6	159.5	1.9
200000 (*****	63	.4	.4	.4	113.5	113.5	0.0	50.1	50.5	.4
TOTALS	1699	338.1	284.0	288.8	6129.7	6129.7	.0	3661.3	3813.2	152.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.6	3.6	24.5	24.5	48.3	27.1	.0	.0	0.0	0.0
5000 (10000	10.0	9.5	99.3	38.5	52.7	70.2	.2	.2	0.0	0.0
10000 (15000	25.6	25.6	227.5	226.9	113.7	94.5	2.4	2.4	0.0	0.0
15000 (20000	24.9	23.1	194.2	192.4	90.2	75.5	1.6	1.6	0.0	0.0
20000 (30000	46.9	46.6	398.5	382.1	161.8	157.8	.5	.5	0.0	0.0
30000 (50000	52.6	51.6	530.2	502.8	167.8	162.4	.8	.8	0.0	0.0
50000 (100000	17.1	17.1	330.8	317.3	60.6	58.9	.9	.9	0.0	0.0
100000 (200000	2.0	2.0	85.2	84.3	6.9	6.0	.2	.2	0.0	0.0
200000 (*****	.4	.4	62.1	62.0	1.3	1.0	.0	.0	0.0	0.0
TOTALS	183.1	179.5	1952.4	1890.8	744.0	653.3	6.5	6.6	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.9	1.5	.6	0.0	2.0	0.0	.9	1.5	.6	
5000 (10000	6.2	7.1	.9	-.1	-.1	0.0	6.0	6.9	.9	
10000 (15000	9.2	9.8	.6	-1.8	-1.5	.3	7.4	8.2	.8	
15000 (20000	15.5	16.3	.8	-.2	-.2	0.0	15.2	16.1	.8	
20000 (30000	35.9	37.2	1.3	0.0	0.0	0.0	35.9	37.2	1.3	
30000 (50000	69.1	71.8	2.6	0.0	0.0	0.0	69.1	71.8	2.6	
50000 (100000	38.1	39.5	1.3	-.1	-.1	0.0	38.1	39.4	1.3	
100000 (200000	13.0	13.2	.2	0.0	0.0	0.0	13.0	13.2	.2	
200000 (*****	4.6	4.7	.0	0.0	0.0	0.0	4.6	4.7	.0	
TOTALS	192.6	201.0	8.4	-2.2	-2.0	.3	190.3	199.0	8.5	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS AND CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** < 5000	2.	.000	125.	.001	2.	.000	571.	.006	2.	.000
5000 < 10000	2.	.000	458.	.007	2.	.000	6630.	.052	532.	.001
10000 < 15000	2.	.000	8.	.000	2.	.000	18051.	.442	2.	.000
15000 < 20000	2.	.000	538.	.008	209.	-.003	22551.	.780	1829.	.005
20000 < 30000	2.	.000	8.	.000	2.	.000	43842.	.221	424.	.008
30000 < 50000	2.	.000	8.	.000	2.	.000	51021.	2.632	1008.	.027
50000 < 100000	2.	.000	8.	.000	2.	.000	15825.	1.338	8.	.000
100000 < 200000	2.	.000	8.	.000	2.	.000	1456.	.198	8.	.000
200000 < *****	2.	.000	8.	.000	2.	.000	277.	.043	8.	.000
ITEMIZE. Total	2.	.000	1220.	.016	209.	-.003	160224.	6.711	3793.	.242
***** < 5000	2.	.000	3326.	.064	2.	.000	21258.	.568	2.	.000
5000 < 10000	2.	.000	8.	.000	2.	.000	20361.	.833	2.	.000
10000 < 15000	2.	.000	8.	.000	2.	.000	6163.	.388	1.	.000
15000 < 20000	2.	.000	8.	.000	2.	.000	819.	.859	78.	.025
20000 < 30000	2.	.000	8.	.000	2.	.000	1813.	.083	92.	.028
30000 < 50000	2.	.000	8.	.000	2.	.000	85.	.812	8.	.000
50000 < 100000	2.	.000	8.	.000	2.	.000	8.	.000	8.	.000
100000 < 200000	2.	.000	8.	.000	2.	.000	8.	.000	8.	.000
200000 < *****	2.	.000	8.	.000	2.	.000	8.	.000	8.	.000
NON-ITEMIZE. Total	2.	.000	3326.	.064	2.	.000	49699.	1.941	163.	.013
***** < 5000	2.	.000	3451.	.066	2.	.000	21829.	.573	2.	.000
5000 < 10000	2.	.000	458.	.007	2.	.000	26991.	.885	532.	.001
10000 < 15000	2.	.000	8.	.000	2.	.000	24213.	.829	1.	.000
15000 < 20000	2.	.000	638.	.008	209.	-.003	23371.	.838	1839.	.005
20000 < 30000	2.	.000	8.	.000	2.	.000	44856.	.304	517.	.016
30000 < 50000	2.	.000	8.	.000	2.	.000	51125.	2.644	1008.	.027
50000 < 100000	2.	.000	8.	.000	2.	.000	15825.	1.338	8.	.000
100000 < 200000	2.	.000	8.	.000	2.	.000	1456.	.198	8.	.000
200000 < *****	2.	.000	8.	.000	2.	.000	277.	.043	8.	.000
ALL RETURNS. Total	2.	.000	4547.	.061	209.	-.003	209923.	8.652	3956.	.253

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1387 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	32.9	32.9	-86.7	-86.7	0.0	61.5	61.5	0.0
5000 (10000	228	58.8	53.1	53.1	395.2	395.2	0.0	227.4	227.4	0.0
10000 (15000	165	52.0	48.1	48.1	607.8	607.8	0.0	286.4	286.8	0.4
15000 (20000	136	39.4	36.7	36.7	653.7	653.7	0.0	394.9	396.6	1.7
20000 (30000	134	57.5	53.5	53.5	1307.4	1307.4	0.0	788.1	788.3	0.2
30000 (50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1256.2	1257.3	0.1
50000 (100000	178	17.1	16.5	16.5	972.6	972.6	0.0	596.7	596.8	0.1
100000 (200000	123	2.0	2.0	2.0	249.5	249.5	0.0	159.5	159.5	0.0
200000 (*****	69	.4	.4	.4	113.5	113.5	0.0	50.5	50.5	0.0
TOTALS	1699	338.1	288.8	288.8	6129.7	6129.7	0.0	3813.2	3816.8	3.6
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.6	3.6	24.5	24.5	27.1	27.1	0.0	0.0	0.0	0.0
5000 (10000	9.5	9.1	98.5	98.5	70.2	70.2	0.2	0.2	0.0	0.0
10000 (15000	25.6	25.6	226.9	226.5	94.5	94.5	2.4	2.4	0.0	0.0
15000 (20000	23.1	23.1	192.4	190.7	75.5	75.6	1.6	1.6	0.0	0.0
20000 (30000	46.6	46.5	382.1	381.6	157.8	158.0	.5	.5	0.0	0.0
30000 (50000	51.6	51.6	502.8	501.8	162.4	162.4	0.8	0.8	0.0	0.0
50000 (100000	17.1	17.1	317.3	317.2	58.9	58.9	.9	.9	0.0	0.0
100000 (200000	2.0	2.0	84.3	84.3	6.0	6.0	.2	.2	0.0	0.0
200000 (*****	.4	.4	62.0	62.0	1.0	1.0	.0	.0	0.0	0.0
TOTALS	179.5	178.9	1890.8	1887.1	653.3	653.5	6.6	6.6	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0	
5000 (10000	7.1	7.1	.0	-.1	-.1	0.0	6.9	5.9	0.0	
10000 (15000	9.8	9.8	0.0	-1.5	-1.5	0.0	8.2	6.3	0.0	
15000 (20000	16.3	16.4	.1	-.2	-.2	0.0	16.1	16.2	0.1	
20000 (30000	37.2	37.2	0.0	0.0	0.0	0.0	37.2	37.2	0.0	
30000 (50000	71.8	71.9	.1	0.0	0.0	0.0	71.8	71.9	0.1	
50000 (100000	39.5	39.5	0.0	-.1	-.1	0.0	39.4	39.4	0.0	
100000 (200000	13.2	13.2	0.0	0.0	0.0	0.0	13.2	13.2	0.0	
200000 (*****	4.7	4.7	0.0	0.0	0.0	0.0	4.7	4.7	0.0	
TOTALS	201.0	201.2	.2	-2.0	-2.0	0.0	199.0	199.2	.2	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	458.	.001	458.	.001
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4045.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7777.	.298	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1344.	.826	92.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1539.	.887	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	94.	.308	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	15257.	.236	550.	.001
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	458.	.001	458.	.001
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4045.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7777.	.298	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1344.	.826	92.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1539.	.887	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	94.	.308	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	15257.	.236	550.	.001

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	32.9	32.9	-86.7	-86.7	0.0	61.5	61.5	-0.0
5000 < 10000	228	58.8	53.1	53.1	395.2	395.2	0.0	227.4	227.4	-0.1
10000 < 15000	165	52.0	48.1	48.1	607.8	607.8	0.0	286.8	286.5	-0.3
15000 < 20000	136	39.4	36.7	36.7	653.7	653.7	0.0	396.6	397.3	.7
20000 < 30000	134	57.5	53.5	53.5	1307.4	1307.4	0.0	780.3	783.4	3.1
30000 < 50000	241	54.7	53.6	53.6	1916.6	1916.6	0.0	1257.3	1280.8	22.8
50000 < 100000	178	17.1	16.5	16.5	972.6	972.6	0.0	596.8	615.0	18.2
100000 < 200000	123	2.0	2.0	2.0	249.5	249.5	0.0	159.5	166.1	6.7
200000 < *****	69	.4	.4	.4	113.5	113.5	0.0	58.5	54.2	3.6
TOTALS	1699	338.1	288.8	288.8	6129.7	6129.7	0.0	3816.8	3871.4	54.6
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INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.6	3.6	24.5	24.5	27.1	27.1	.8	.8	8.8	8.8
5000 < 10000	9.1	9.1	98.5	98.5	70.2	70.2	.2	.2	8.8	8.8
10000 < 15000	25.6	25.6	226.5	226.9	94.5	94.5	2.4	2.4	8.8	8.8
15000 < 20000	23.1	22.2	190.7	190.8	75.6	75.5	1.6	1.6	8.8	8.8
20000 < 30000	46.5	46.5	381.6	378.5	158.0	158.0	.5	.5	8.8	8.8
30000 < 50000	51.6	51.3	501.8	479.8	162.4	162.4	.8	.8	8.8	8.8
50000 < 100000	17.1	17.1	317.2	299.0	58.9	58.9	.9	.8	8.8	8.8
100000 < 200000	2.0	2.0	84.3	77.6	6.0	6.0	.2	.2	8.8	8.8
200000 < *****	.4	.4	62.0	58.3	1.0	1.0	.0	.0	8.8	8.8
TOTALS	178.9	177.7	1807.1	1832.4	653.5	653.5	6.6	6.5	8.8	8.8
<hr/>										
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.5	1.5	-0.0	0.0	0.0	0.0	1.5	1.5	-0.0	
5000 < 10000	7.1	7.1	-0.0	-0.1	-0.1	0.0	6.9	6.9	-0.0	
10000 < 15000	9.8	9.8	-0.0	-1.5	-1.5	0.0	8.3	8.2	-0.0	
15000 < 20000	16.4	16.5	.1	-0.2	-0.2	0.0	16.2	16.2	0.0	
20000 < 30000	37.2	37.5	.3	0.0	0.0	0.0	37.2	37.5	.3	
30000 < 50000	71.9	73.8	1.9	0.0	0.0	0.0	71.9	73.8	1.9	
50000 < 100000	39.5	41.1	1.6	-0.1	-0.0	0.0	39.4	41.1	1.6	
100000 < 200000	13.2	13.9	.7	0.0	0.0	0.0	13.2	13.9	.7	
200000 < *****	4.7	5.1	.4	0.0	0.0	0.0	4.7	5.1	.4	
TOTALS	201.2	206.2	5.0	-2.0	-2.0	0.0	199.2	204.2	5.0	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	81.	- .000	0.	0.000	0.	2.200
5000 (10000	0.	0.000	0.	0.000	1823.	- .003	2744.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	10079.	- .016	883.	.002	1.	.000
15000 (20000	0.	0.000	0.	0.000	8187.	- .024	9442.	.092	953.	.005
20000 (30000	0.	0.000	0.	0.000	23374.	- .071	20044.	.343	23.	.000
30000 (50000	0.	0.000	0.	0.000	2318.	- .003	47462.	1.918	276.	.014
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15588.	1.637	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1378.	.697	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	192.	.397	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	45862.	- .118	97652.	5.087	1253.	.020
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	81.	- .000	0.	0.000	0.	2.200
5000 (10000	0.	0.000	0.	0.000	1823.	- .003	2744.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	10079.	- .016	883.	.002	1.	.000
15000 (20000	0.	0.000	0.	0.000	8187.	- .024	9442.	.092	953.	.005
20000 (30000	0.	0.000	0.	0.000	23374.	- .071	20044.	.343	23.	.000
30000 (50000	0.	0.000	0.	0.000	2318.	- .003	47462.	1.918	276.	.014
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15588.	1.637	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1378.	.697	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	192.	.397	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	45862.	- .118	97652.	5.087	1253.	.020

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

Data for: FEDERAL FILERS ONLY

REPEAL CAPITAL GAINS EXCLUSION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	32.9	32.9	-86.7	-90.9	-4.2	61.5	61.5	-.0
5000 - 10000	228	58.8	53.1	53.1	395.2	396.2	.9	227.4	227.9	.6
10000 - 15000	165	52.0	48.1	48.1	607.8	618.4	10.6	286.5	325.8	13.3
15000 - 20000	136	39.4	36.7	36.2	653.7	659.5	5.7	397.3	424.7	7.5
20000 - 30000	194	57.5	53.5	53.7	1307.4	1321.7	14.3	783.4	797.3	13.9
30000 - 50000	241	54.7	53.6	53.6	1916.6	1932.4	15.8	1280.0	1295.4	15.4
50000 - 100000	178	17.1	16.5	16.7	972.6	1006.1	33.5	615.0	653.7	38.7
100000 - 200000	123	2.0	2.0	2.0	249.5	259.2	19.7	166.1	189.4	23.2
200000 - *****	69	.4	.4	.4	113.5	139.8	26.3	54.2	84.8	29.6
TOTALS	1699	338.1	288.8	288.7	6129.7	6252.4	122.7	3871.4	4019.7	148.3
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INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.6	3.6	24.5	24.2	27.1	27.1	.0	.0	8.0	8.0
5000 - 10000	9.1	9.1	98.5	98.6	70.2	70.2	.2	.2	0.0	2.0
10000 - 15000	25.6	24.0	226.9	218.6	94.5	94.5	2.4	2.4	3.0	2.0
15000 - 20000	22.2	22.2	190.0	187.9	75.5	75.9	1.6	1.6	0.0	2.0
20000 - 30000	46.5	46.5	378.5	378.8	158.0	158.1	.5	.5	0.0	2.0
30000 - 50000	51.3	51.3	479.0	479.4	162.4	162.4	.8	.8	0.0	2.0
50000 - 100000	17.1	17.0	299.0	293.2	58.9	59.5	.8	.8	0.0	2.0
100000 - 200000	2.0	2.0	77.6	74.0	6.0	6.0	.2	.2	0.0	2.0
200000 - *****	.4	.4	58.3	54.8	1.0	1.0	.0	.0	0.0	2.0
TOTALS	177.7	175.9	1832.4	1809.6	653.5	654.6	6.5	6.6	0.0	2.0
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INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.5	1.5	-.0	0.0	0.0	0.0	1.5	1.5	-.0	
5000 - 10000	7.1	7.1	.0	-.1	-.1	0.0	6.9	6.9	.0	
10000 - 15000	9.8	10.4	.7	-1.5	-1.5	.0	8.2	8.9	.7	
15000 - 20000	16.5	16.9	.4	-.2	-.3	-.0	16.2	16.6	.4	
20000 - 30000	37.5	38.3	.8	0.0	0.0	0.0	37.5	38.3	.8	
30000 - 50000	73.8	75.0	1.2	0.0	0.0	0.0	73.8	75.0	1.2	
50000 - 100000	41.1	44.6	3.5	-.0	-.0	0.0	41.1	44.5	3.5	
100000 - 200000	13.9	16.3	2.4	0.0	0.0	0.0	13.9	16.3	2.4	
200000 - *****	5.1	8.3	3.2	0.0	0.0	0.0	5.1	8.3	3.2	
TOTALS	286.2	218.4	12.2	-2.0	-2.0	0.0	284.2	216.4	12.2	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1367 Levels of income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	39.	0.000
5000 (10000	2.	2.000	0.	0.000	0.	0.000	1774.	.013	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5576.	.567	1636.	.639
15000 (20000	638.	-.028	111.	.289	638.	-.028	2428.	.349	0.	0.000
20000 (30000	0.	0.000	214.	.201	299.	-.003	8827.	.778	0.	0.000
30000 (50000	0.	0.000	0.	0.000	2086.	-.004	6636.	1.144	0.	0.000
50000 (100000	0.	0.000	188.	1.659	348.	-.063	5418.	3.533	62.	.342
100000 (200000	0.	0.000	5.	.069	44.	-.006	1339.	2.431	0.	0.000
200000 (*****	0.	0.000	1.	.079	10.	-.001	254.	3.232	0.	0.000
ITEMIZE. Total	638.	-.028	518.	2.097	3425.	-.184	31452.	12.146	1737.	.681
***** (5000	0.	0.000	0.	0.000	1387.	-.201	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1716.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	969.	.012	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1672.	.365	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1369.	.059	0.	0.000
30000 (50000	0.	0.000	2.	.048	85.	-.000	51.	.049	2.	.046
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	2.	.048	1391.	-.001	5777.	.190	2.	.046
***** (5000	0.	0.000	0.	0.000	1307.	-.001	0.	0.000	39.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3491.	.013	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	6546.	.573	1636.	.639
15000 (20000	638.	-.028	111.	.289	638.	-.028	4100.	.414	0.	0.000
20000 (30000	0.	0.000	214.	.201	299.	-.003	9396.	.837	0.	0.000
30000 (50000	0.	0.000	2.	.048	2171.	-.004	6687.	1.193	2.	.046
50000 (100000	0.	0.000	188.	1.659	348.	-.063	5418.	3.533	62.	.342
100000 (200000	0.	0.000	5.	.069	44.	-.006	1339.	2.431	0.	0.000
200000 (*****	0.	0.000	1.	.079	10.	-.001	254.	3.232	0.	0.000
All RETURNS. Total	638.	-.028	520.	2.145	4816.	-.185	37229.	12.336	1739.	.729

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)		NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
		SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
*****	5000	365	56.3	32.9	32.9	-98.9	-98.9	.0	61.5	61.5	.0
5000	(10000)	228	58.8	53.1	53.1	396.2	396.2	.0	227.9	227.9	.0
10000	(15000)	165	52.0	48.1	48.1	618.4	618.4	.0	385.6	385.6	.0
15000	(20000)	136	39.4	36.2	36.2	659.5	659.5	.0	484.7	484.3	-.5
20000	(30000)	194	57.5	53.7	53.7	1321.7	1321.7	.0	797.3	797.3	.0
30000	(50000)	241	54.7	53.6	53.6	1932.4	1932.4	.0	1295.4	1294.5	-.9
50000	(100000)	178	17.1	16.7	16.7	1006.1	1006.1	.0	653.7	646.7	-.7
100000	(200000)	123	2.0	2.0	2.0	269.2	269.2	.0	189.4	187.7	-.7
200000	(*****)	63	.4	.4	.4	139.8	139.8	.0	84.8	82.5	-.5
TOTALS		1639	338.1	288.7	288.7	6252.4	6252.4	.0	4819.7	4808.2	-.11.5
INCOME CLASS (DOLLARS)		ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
*****	5000	3.6	3.6	24.2	24.2	27.1	27.1	.0	.0	.0	.0
5000	(10000)	3.1	9.1	98.6	98.6	70.2	70.2	.2	.2	.0	.0
10000	(15000)	24.0	24.0	218.6	218.6	94.5	94.5	2.4	2.4	.0	.0
15000	(20000)	22.2	22.2	187.9	188.4	75.9	75.9	1.6	1.5	.0	.0
20000	(30000)	46.5	46.5	378.6	378.8	158.1	158.1	.5	.5	.0	.0
30000	(50000)	51.3	51.3	479.4	480.4	162.4	162.3	.3	.3	.0	.0
50000	(100000)	17.0	17.0	293.2	300.2	59.5	59.5	.8	.8	.0	.0
100000	(200000)	2.0	2.0	74.9	75.7	6.0	6.0	.2	.2	.0	.0
200000	(*****)	.4	.4	54.8	56.2	1.0	1.0	.0	.0	.0	.0
TOTALS		175.9	175.9	1809.6	1821.2	654.6	654.5	.6	.6	.0	.0
INCOME CLASS (DOLLARS)		TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
		PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
*****	5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0	
5000	(10000)	7.1	7.1	0.0	-.1	-.1	0.0	5.9	5.9	0.0	
10000	(15000)	18.4	18.4	0.0	-1.5	-1.5	0.0	8.3	8.3	0.0	
15000	(20000)	16.9	16.8	-.0	-.3	-.3	0.0	16.6	16.6	-.2	
20000	(30000)	38.3	38.2	0.0	0.0	0.0	0.0	38.3	38.3	0.0	
30000	(50000)	75.0	74.9	-.0	0.0	0.0	0.0	75.0	74.9	-.1	
50000	(100000)	44.5	44.0	-.5	-.0	-.0	2.0	44.5	44.2	-.3	
100000	(200000)	16.3	16.1	-.2	0.0	0.0	0.0	16.3	16.1	-.2	
200000	(*****)	8.3	8.1	-.2	0.0	0.0	0.0	8.3	8.1	-.2	
TOTALS		218.4	217.4	-1.0	-2.0	-2.0	2.0	216.4	215.4	-1.0	

DISTRIBUTION OF STATE TAX CHARGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - #7

**Plan Y: CONFERENCE PROVISION #13
REVISED MINIMUM TAX**

Income Classifier: FEDERAL PLAN X AGI

Data for: All returns

387 Levels of income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
15000 (20000	0.	0.000	0.	0.000	111.	- .040	0.	0.000	0.	2.222
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
30000 (50000	42.	- .234	0.	0.000	411.	- .043	0.	0.000	0.	2.222
50000 (100000	0.	0.000	0.	0.000	941.	- .582	0.	0.000	0.	2.222
100000 (200000	0.	0.000	0.	0.000	689.	- .184	0.	0.000	0.	2.222
200000 (*****	0.	0.000	0.	0.000	119.	- .160	0.	0.000	0.	2.222
ITEMIZE, Total	42.	- .234	0.	0.000	2270.	- 1.000	0.	0.000	0.	2.222
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
15000 (22000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
22000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
5000 (12000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
12000 (.5222	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
.5222 (32000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
32000 (32000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.222
32000 (52000	42.	- .234	0.	0.000	411.	- .043	0.	0.000	0.	2.222
52000 (122000	0.	0.000	0.	0.000	341.	- .582	0.	0.000	0.	2.222
.22220 (220000	0.	0.000	0.	0.000	689.	- .184	0.	0.000	0.	2.222
220000 (*****	0.	0.000	0.	0.000	119.	- .160	0.	0.000	0.	2.222
***** RET-INS, Total	42.	- .234	0.	0.000	2270.	- 1.000	0.	0.000	0.	2.222

STATE TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE BILL #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (200'S)	PLAN X (200'S)	PLAN Y (200'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	365	56.3	32.9	32.9	-98.3	-98.3	0.0	61.5	61.5	2.0
5000 (10000	228	58.8	53.1	53.1	396.2	396.2	0.0	227.9	226.8	.2
10000 (15000	165	52.0	48.1	48.1	518.4	518.4	0.0	305.8	326.3	.2
15000 (20000	135	39.4	36.2	36.2	659.5	659.5	0.0	404.3	424.8	.2
20000 (30000	194	57.5	53.7	53.7	1321.7	1321.7	0.0	737.3	733.2	.4
30000 (50000	241	54.7	53.6	53.6	1932.4	1932.4	0.0	1294.5	1295.9	.1
50000 (100000	178	17.1	16.7	16.7	2086.1	2086.1	0.0	646.7	647.2	.4
100000 (200000	123	2.2	2.0	2.0	269.2	269.2	0.0	187.7	188.8	.1
200000 (*****	69	.4	.4	.4	139.8	139.8	0.0	82.5	83.2	.7
TOTALS	1599	338.1	288.7	288.7	6252.4	6252.4	0.0	4088.2	4014.0	5.8
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INCOME CLASS (DOLLARS)	ITEMIZED	RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (200'S)	PLAN Y (200'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.6	3.6	24.2	24.2	27.1	37.1	.0	.0	3.0	2.2
5000 (10000	9.1	9.1	98.6	98.6	70.2	70.2	.2	.2	9.3	2.2
10000 (15000	24.0	24.0	218.6	218.8	94.5	94.5	2.4	2.4	2.0	2.0
15000 (20000	22.2	22.2	188.4	187.9	75.9	75.9	1.6	1.6	2.0	2.0
20000 (30000	46.5	46.5	378.8	377.0	158.1	158.1	.5	.5	2.0	2.0
30000 (50000	51.3	51.3	480.4	479.0	162.3	162.3	.0	.0	2.0	2.0
50000 (100000	17.0	17.0	300.2	299.7	59.5	59.5	.8	.6	2.0	2.0
100000 (200000	2.0	2.0	75.7	75.5	6.0	6.0	.2	.2	2.0	2.0
200000 (*****	.4	.4	56.2	55.5	1.0	1.0	.0	.0	2.0	2.0
TOTALS	175.9	175.9	1821.2	1815.4	654.5	654.5	6.5	6.5	2.0	2.0
<hr/>										
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0	
5000 (10000	7.1	7.1	.0	-.1	-.1	0.0	6.9	6.9	.0	
10000 (15000	18.4	18.5	.0	-1.5	-1.5	0.0	8.9	8.9	.0	
15000 (20000	15.3	16.9	.0	-.3	-.3	0.0	16.6	16.6	.0	
20000 (30000	38.3	38.4	.1	0.0	0.0	0.0	38.3	38.4	.1	
30000 (50000	74.9	75.0	.1	0.0	0.0	0.0	74.9	75.0	.1	
50000 (100000	44.0	44.0	.0	-.0	-.0	0.0	44.0	44.0	0.0	
100000 (200000	16.1	16.1	.0	0.0	0.0	0.0	16.1	16.1	.0	
200000 (*****	8.1	8.2	.1	0.0	0.0	0.0	8.1	8.2	.1	
TOTALS	217.4	217.8	.4	-2.0	-2.0	0.0	215.4	215.3	.4	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE BILL #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AS:

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE NONTAXABLE		RETURNS MADE TAXABLE		TAX DECREASES		TAX INCREASES		CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	2.	0.200	0.	0.000	2.	0.200	2111.	.301	0.	0.200
10000 (15000	2.	0.200	0.	0.000	2.	0.200	17322.	.322	0.	0.200
15000 (20000	2.	0.200	0.	0.000	2.	0.200	16166.	.328	0.	0.200
20000 (30000	2.	0.200	0.	0.000	2.	0.200	32988.	.122	0.	0.200
30000 (50000	2.	0.200	0.	0.000	228.	-.301	38642.	.113	0.	0.200
50000 (100000	2.	0.200	0.	0.000	20.	-.300	15415.	.339	0.	0.200
100000 (200000	2.	0.200	0.	0.000	0.	0.000	1142.	.327	0.	0.200
200000 (*****	2.	0.200	0.	0.000	0.	0.000	350.	.376	0.	0.200
ITEMIZE, Total	2.	0.200	2.	0.200	246.	-.301	124157.	.428	0.	0.200
***** (5000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
5000 (10000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
10000 (15000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
15000 (20000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
20000 (30000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
30000 (50000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
50000 (100000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
100000 (200000	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
200000 (*****	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
NON-ITEMIZE, Total	2.	0.200	2.	0.200	2.	0.200	0.	0.200	2.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2111.	.301	0.	0.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	17322.	.322	0.	0.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	16166.	.328	0.	0.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	32988.	.122	0.	0.200
30000 (50000	0.	0.000	0.	0.000	228.	-.301	38642.	.113	0.	0.200
50000 (100000	0.	0.000	0.	0.000	20.	-.300	15415.	.339	0.	0.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1142.	.327	0.	0.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	350.	.376	0.	0.200
ALL RETURNS, Total	0.	0.200	0.	0.200	246.	-.301	124157.	.428	0.	0.200

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	365	56.3	29.2	32.9	-156.1	-90.9	65.2	39.8	54.5	3.7
5000 - 10000	228	56.8	52.0	53.1	385.1	396.2	11.0	138.5	223.2	29.5
10000 - 15000	165	52.0	48.1	48.1	585.4	518.4	33.8	256.4	306.3	45.9
15000 - 20000	136	39.4	35.1	36.2	632.5	659.5	27.0	368.7	404.8	44.2
20000 - 30000	194	57.5	53.4	53.7	1288.9	1321.7	32.8	723.9	799.2	75.3
30000 - 50000	241	54.7	53.6	53.6	1877.3	1932.4	55.1	1181.1	1295.3	114.0
50000 - 100000	178	17.1	16.3	16.7	936.2	1006.1	69.9	557.6	547.2	35.5
100000 - 200000	123	2.0	2.0	2.0	244.4	269.2	24.9	154.7	188.8	33.3
200000 - *****	69	.4	.4	.4	110.2	139.8	29.6	47.2	83.2	36.2
TOTALS	1699	338.1	262.0	288.7	5903.9	6252.4	348.4	3519.7	4014.0	494.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** < 5000	3.8	3.6	24.4	24.2	48.9	27.1	.8	.8	2.0	2.0
5000 - 10000	6.9	9.1	95.0	98.6	52.5	78.2	.2	.2	2.0	2.0
10000 - 15000	25.0	24.0	218.5	218.0	110.7	94.5	2.5	2.4	2.0	2.0
15000 - 20000	25.5	22.2	195.7	187.9	89.7	75.3	1.9	1.6	2.0	2.0
20000 - 30000	46.3	46.5	419.3	377.0	160.9	158.1	.8	.5	2.0	2.0
30000 - 50000	53.6	51.3	537.9	479.0	167.7	162.3	1.0	.8	2.0	2.0
50000 - 100000	17.0	17.0	321.5	299.7	59.8	59.5	1.1	.8	2.0	2.0
100000 - 200000	2.0	2.0	82.9	75.5	6.9	6.0	.4	.2	2.0	2.0
200000 - *****	.4	.4	61.7	55.5	1.2	1.0	.1	.0	2.0	2.0
TOTALS	180.9	175.9	1956.9	1815.4	738.4	654.5	8.0	6.6	2.0	2.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	1.0	1.5	.6	8.0	8.0	0.0	1.0	1.5	.5
5000 - 10000	6.0	7.1	1.1	-.1	-.1	0.0	5.8	6.9	1.1
10000 - 15000	8.9	10.5	1.6	-1.9	-1.5	.4	7.0	8.9	2.2
15000 - 20000	14.4	16.9	2.4	-.2	-.3	-.1	14.2	16.6	2.4
20000 - 30000	33.5	38.4	4.9	0.0	0.0	0.0	33.5	38.4	4.9
30000 - 50000	65.6	75.0	9.4	0.0	0.0	0.0	65.6	75.0	9.4
50000 - 100000	36.2	44.0	7.9	-.1	-.0	.0	36.1	44.0	7.9
100000 - 200000	12.5	16.1	3.7	0.0	0.0	0.0	12.5	16.1	3.7
200000 - *****	4.3	8.2	3.9	0.0	0.0	0.0	4.3	8.2	3.9
TOTALS	182.3	217.8	35.5	-2.4	-2.0	.4	179.9	215.8	35.5

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
	(UNITS)		(UNITS)		(UNITS)		(UNITS)		(UNITS)	
***** (5000	0.	0.000	125.	.001	0.	0.000	982.	.003	356.	.222
5000 (10000	0.	0.000	1084.	.016	0.	0.000	3176.	.070	1492.	.228
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2,079.	1.454	1750.	.540
15000 (20000	0.	0.000	940.	.001	847.	-.022	23815.	1.733	5118.	.895
20000 (30000	0.	0.000	265.	.002	7.	-.001	43947.	4.614	851.	.038
30000 (50000	0.	0.000	1.	.001	56.	-.000	52683.	3.192	2417.	.077
50000 (100000	0.	0.000	461.	1.637	93.	-.022	16318.	7.841	62.	.853
100000 (200000	0.	0.000	8.	.056	25.	-.005	1970.	3.673	8.	.000
200000 (*****	0.	0.000	9.	.475	18.	-.006	342.	3.985	0.	.000
ITEMIZE, Total	0.	0.000	2893.	2.269	1847.	-.057	164653.	32.486	12845.	.384
***** (5000	0.	0.000	3326.	.064	519.	-.018	22155.	.576	135.	.222
5000 (10000	0.	0.000	0.	0.000	1040.	-.002	28182.	1.057	3633.	.158
10000 (15000	0.	0.000	0.	0.000	916.	-.005	8238.	.582	808.	.035
15000 (20000	0.	0.000	111.	.249	819.	-.003	4335.	.710	1377.	.236
20000 (30000	0.	0.000	0.	0.000	405.	-.001	6176.	.332	956.	.048
30000 (50000	0.	0.000	25.	.136	8.	0.000	581.	.243	131.	.024
50000 (100000	0.	0.000	7.	.075	8.	0.000	7.	.075	33.	.075
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	.000
NON-ITEMIZE, Total	0.	0.000	3468.	.584	3700.	-.029	78114.	3.496	7864.	.583
***** (5000	0.	0.000	3451.	.066	519.	-.018	22957.	.579	491.	.024
5000 (10000	0.	0.000	1084.	.016	1040.	-.002	31278.	1.127	5125.	.158
10000 (15000	0.	0.000	0.	0.000	916.	-.005	29317.	1.956	2550.	.576
15000 (20000	0.	0.000	1058.	.338	1666.	-.025	28651.	2.444	5495.	.361
20000 (30000	0.	0.000	265.	.002	412.	-.003	50123.	4.947	1686.	.273
30000 (50000	0.	0.000	25.	.197	56.	-.000	53204.	3.436	1548.	.132
50000 (100000	0.	0.000	468.	1.712	93.	-.022	16925.	7.916	55.	.228
100000 (200000	0.	0.000	8.	.056	25.	-.005	1970.	3.673	8.	.000
200000 (*****	0.	0.000	9.	.475	18.	-.006	342.	3.985	0.	.000
ALL RETURNS, Total	0.	0.000	6361.	2.853	4747.	-.086	234766.	35.982	19110.	.727

State Tax Liability for Montana

**1988 Levels of Income
1988 Tax Law**

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-129.1	-128.7	.4	41.8	41.1	.1
5000 (10000	231	57.6	49.2	49.2	377.4	378.0	.5	181.9	182.3	.4
10000 (15000	161	46.4	33.3	33.3	518.8	519.6	.8	222.2	222.6	.4
15000 (20000	142	39.7	37.4	37.4	673.5	674.9	1.3	367.7	368.8	1.1
20000 (30000	192	57.9	53.8	53.8	1324.1	1325.6	1.4	762.1	763.2	1.1
30000 (50000	248	56.2	55.1	55.1	1981.9	1983.0	1.1	1251.4	1252.2	.8
50000 (100000	193	18.0	17.7	17.7	957.3	958.4	1.1	590.7	591.4	.7
100000 (200000	123	2.1	2.1	2.1	268.5	268.8	.3	162.7	162.9	.2
200000 (*****	74	.3	.3	.3	110.0	110.0	.1	48.8	48.9	.0
TOTALS	1699	334.0	277.9	277.9	6074.6	6081.6	7.0	3628.5	3633.4	4.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	2.6	2.6	20.6	20.6	39.8	39.8	.8	.8	0.0	0.0
5000 (10000	6.2	6.2	98.1	98.3	97.3	97.4	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	201.4	201.4	95.6	95.9	2.6	2.6	0.0	0.0
15000 (20000	29.6	29.6	217.8	218.1	91.3	91.3	1.8	1.8	0.0	0.0
20000 (30000	48.1	48.1	425.1	425.4	162.9	163.0	1.4	1.4	0.0	0.0
30000 (50000	54.5	54.5	553.5	553.7	180.1	180.1	.9	.9	0.0	0.0
50000 (100000	18.0	18.0	314.7	315.0	63.1	63.1	1.0	1.0	0.0	0.0
100000 (200000	2.1	2.1	90.5	90.6	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	59.9	59.9	1.3	1.3	.1	.1	0.0	0.0
TOTALS	184.7	184.7	1981.6	1983.1	738.9	739.2	8.3	8.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.9	.9	.0	0.0	0.0	0.0	.9	.9	.0
5000 (10000	5.3	5.3	.0	-.2	-.2	0.0	5.1	5.1	.0
10000 (15000	7.1	7.1	.0	-2.0	-2.0	0.0	5.1	5.2	.0
15000 (20000	14.1	14.1	.1	-.2	-.2	0.0	13.9	13.9	.1
20000 (30000	34.6	34.6	.1	0.0	0.0	0.0	34.6	34.6	.1
30000 (50000	67.7	67.8	.1	0.0	0.0	0.0	67.7	67.8	.1
50000 (100000	36.4	36.5	.1	-.0	-.0	0.0	36.4	36.4	.1
100000 (200000	12.9	12.9	.0	0.0	0.0	0.0	12.9	12.9	.0
200000 (*****	4.5	4.5	.0	0.0	0.0	0.0	4.5	4.5	.0
TOTALS	183.4	183.7	.3	-2.4	-2.4	0.0	181.0	181.3	.3

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1980 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4222.	.017	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8808.	.048	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	8350.	.058	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12717.	.059	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	8009.	.051	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2.	-.000	1564.	.021	0.	0.000
200000 (+++++ ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	265.	.004	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	2.	-.000	45334.	.251	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	1769.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3844.	.007	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	288.	.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	839.	.006	0.	0.000
20000 (30000	0.	0.000	0.	0.000	98.	-.000	2299.	.015	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	686.	.006	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++ NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	100.	-.000	54260.	.288	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: FEDERAL PLAN X ABI

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-128.7	-128.7	.0	41.1	41.1	-0.0
5000 (10000	231	57.6	49.2	49.2	378.0	378.0	.0	182.3	181.6	-0.7
10000 (15000	161	46.4	33.3	33.3	519.6	519.6	-0.0	222.6	222.0	-0.6
15000 (20000	142	39.7	37.4	37.4	674.9	674.9	-0.0	368.8	367.8	-1.0
20000 (30000	192	57.9	53.8	53.8	1325.6	1325.6	0.0	763.2	763.2	0.0
30000 (50000	240	56.2	53.1	53.1	1983.0	1983.0	0.0	1252.2	1252.2	0.0
50000 (100000	193	16.0	17.7	17.7	958.4	958.4	0.0	591.4	591.4	0.0
100000 (200000	123	2.1	2.1	2.1	260.8	260.8	0.0	162.9	162.9	0.0
200000 (*****	74	.3	.3	.3	110.0	110.0	0.0	48.9	48.9	0.0
TOTALS	1699	334.0	277.9	277.9	6081.6	6081.6	-0.0	3633.4	3631.1	-2.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	2.6	2.9	28.6	28.6	39.8	39.8	.0	.0	0.0	0.0
5000 (10000	6.2	6.2	98.3	99.0	97.4	97.4	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	201.4	202.1	95.9	95.9	2.6	2.6	0.0	0.0
15000 (20000	29.6	29.6	218.1	219.1	91.3	91.3	1.8	1.8	0.0	0.0
20000 (30000	48.1	48.1	425.4	425.4	163.0	163.0	1.4	1.4	0.0	0.0
30000 (50000	54.5	54.5	533.7	533.7	180.1	180.1	.9	.9	0.0	0.0
50000 (100000	18.0	18.0	315.0	315.0	63.1	63.1	1.0	1.0	0.0	0.0
100000 (200000	2.1	2.1	90.6	90.6	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	59.9	59.9	1.3	1.3	.1	.1	0.0	0.0
TOTALS	184.7	185.0	1983.1	1985.4	739.2	739.2	8.3	8.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.9	.9	-0.0	0.0	0.0	0.0	.9	.9	-0.0
5000 (10000	5.3	5.2	-0.0	-0.2	-0.2	0.0	5.1	5.1	-0.0
10000 (15000	7.1	7.1	-0.0	-2.0	-2.0	0.0	5.2	5.1	-0.0
15000 (20000	14.1	14.1	-0.0	-0.2	-0.2	0.0	13.9	13.9	-0.0
20000 (30000	34.6	34.6	0.0	0.0	0.0	0.0	34.6	34.6	0.0
30000 (50000	67.8	67.8	0.0	0.0	0.0	0.0	67.8	67.8	0.0
50000 (100000	36.5	36.5	0.0	-0.0	-0.0	0.0	36.4	36.4	0.0
100000 (200000	12.9	12.9	0.0	0.0	0.0	0.0	12.9	12.9	0.0
200000 (*****	4.5	4.5	0.0	0.0	0.0	0.0	4.5	4.5	0.0
TOTALS	183.7	183.6	-0.1	-2.4	-2.4	0.0	181.3	181.2	-0.1

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Data for: ALL RETURNS

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	RETURNS MADE NONTAXABLE		RETURNS MADE TAXABLE		TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1399.	-.012	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3398.	-.019	2425.	.002	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3652.	-.039	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	7849.	-.071	2425.	.002	0.	0.000
***** (5000	0.	0.000	0.	0.000	322.	-.000	0.	0.000	322.	-.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	322.	-.000	0.	0.000	322.	-.000
***** (5000	0.	0.000	0.	0.000	322.	-.000	0.	0.000	322.	-.000
5000 (10000	0.	0.000	0.	0.000	1399.	-.012	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3398.	-.019	2425.	.002	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3652.	-.039	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	8171.	-.071	2425.	.002	322.	-.000

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	921.	-.001	19.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	7187.	-.004	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	16500.	-.100	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	29621.	-.497	1456.	.025	0.	0.000
50000 (100000	0.	0.000	0.	0.000	14368.	-.451	51.	.004	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1062.	-.038	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	238.	-.019	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	69918.	-1.109	1526.	.030	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	921.	-.001	19.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	7187.	-.004	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	16500.	-.100	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	29621.	-.497	1456.	.025	0.	0.000
50000 (100000	0.	0.000	0.	0.000	14368.	-.451	51.	.004	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1062.	-.038	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	238.	-.019	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	69918.	-1.109	1526.	.030	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-128.7	-128.7	-.0	41.1	41.1	0.0
5000 (10000	231	57.6	49.2	49.2	378.0	378.0	-.0	181.6	181.6	-.0
10000 (15000	161	46.4	33.3	33.3	519.6	519.6	.0	222.0	222.0	-.0
15000 (20000	142	39.7	37.4	37.4	674.9	674.9	.0	367.8	367.7	-.1
20000 (30000	192	57.9	53.8	53.8	1325.6	1325.6	.0	763.2	761.4	-1.8
30000 (50000	240	56.2	55.1	55.1	1983.0	1983.0	.0	1252.2	1245.3	-6.9
50000 (100000	193	18.0	17.7	17.7	958.4	958.4	-.0	591.4	585.8	-5.6
100000 (200000	123	2.1	2.1	2.1	260.8	260.8	-.0	162.9	162.5	-.4
200000 (*****	74	.3	.3	.3	118.0	118.0	-.0	48.9	48.7	-.2
TOTALS	1699	334.0	277.9	277.9	6081.6	6081.6	.0	3631.1	3616.1	-14.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	2.9	2.9	20.6	20.6	39.8	39.8	.0	.0	0.0	0.0
5000 (10000	6.2	6.2	99.0	99.0	97.4	97.4	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	282.1	282.1	95.9	95.9	2.6	2.6	0.0	0.0
15000 (20000	29.6	29.6	219.1	219.2	91.3	91.3	1.8	1.8	0.0	0.0
20000 (30000	48.1	48.1	423.4	427.2	163.0	163.0	1.4	1.4	0.0	0.0
30000 (50000	54.5	54.5	553.7	558.6	180.1	180.1	.9	.9	0.0	0.0
50000 (100000	18.0	18.0	315.0	320.6	63.1	63.1	1.0	1.0	0.0	0.0
100000 (200000	2.1	2.1	90.6	90.9	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	59.9	60.1	1.3	1.3	.1	.1	0.0	0.0
TOTALS	185.0	185.0	1985.4	2000.4	739.2	739.2	8.3	8.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.9	.9	0.0	8.0	8.0	0.0	.9	.9	0.0
5000 (10000	5.2	5.2	0.0	-.2	-.2	0.0	5.1	5.1	0.0
10000 (15000	7.1	7.1	-.0	-2.0	-2.0	0.0	5.1	5.1	-.0
15000 (20000	14.1	14.1	-.0	-.2	-.2	0.0	13.9	13.9	-.0
20000 (30000	34.6	34.5	-.1	0.0	0.0	0.0	34.6	34.5	-.1
30000 (50000	67.8	67.3	-.5	0.0	0.0	0.0	67.8	67.3	-.5
50000 (100000	36.5	36.0	-.4	-.0	-.0	0.0	36.4	36.0	-.4
100000 (200000	12.9	12.8	-.0	0.0	0.0	0.0	12.9	12.8	-.0
200000 (*****	4.5	4.5	-.0	0.0	0.0	0.0	4.5	4.5	-.0
TOTALS	183.6	182.6	-1.1	-2.4	-2.4	-.0	181.2	180.2	-1.1

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 3

Plan Y: CONFERENCE PROVISION 04
RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1986 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-128.7	-128.7	0.0	41.1	41.1	0.0
5000 (10000	231	57.5	49.2	49.2	378.0	378.0	0.0	181.6	181.6	0.0
10000 (15000	161	46.4	33.3	33.3	519.6	519.6	0.0	222.0	222.0	0.0
15000 (20000	142	39.7	37.4	37.4	674.9	674.9	0.0	367.7	367.7	0.0
20000 (30000	192	57.9	53.8	53.8	1325.6	1325.6	.3	761.4	761.5	.1
30000 (50000	240	56.2	55.1	55.1	1983.0	1992.3	9.4	1245.3	1252.2	6.8
50000 (100000	193	18.0	17.7	17.7	958.4	967.5	9.1	585.0	591.8	5.9
100000 (200000	123	2.1	2.1	2.1	264.8	262.5	1.7	162.5	163.6	1.1
200000 (*****	74	.3	.3	.3	110.0	110.4	.4	48.7	48.9	.3
TOTALS	1699	334.0	277.9	277.9	6081.6	6102.4	20.8	3616.1	3630.4	14.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.9	2.9	20.6	20.6	39.8	39.8	.0	0.0	0.0
5000 (10000	6.2	6.2	99.0	99.0	97.4	97.4	.2	0.0	0.0
10000 (15000	23.3	23.3	202.1	202.1	95.9	95.9	2.6	0.0	0.0
15000 (20000	29.6	29.6	219.2	219.2	91.3	91.3	1.8	0.0	0.0
20000 (30000	48.1	48.1	427.2	427.2	163.0	163.0	1.4	0.0	0.0
30000 (50000	54.5	54.5	560.6	563.2	180.1	180.1	.9	0.0	0.0
50000 (100000	18.0	18.0	320.6	323.4	63.1	63.1	1.0	0.0	0.0
100000 (200000	2.1	2.1	90.9	91.3	7.6	7.6	.4	0.0	0.0
200000 (*****	.3	.3	60.1	60.2	1.3	1.3	.1	0.0	0.0
TOTALS	185.0	185.0	2000.4	2006.4	739.2	739.2	8.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.9	.9	0.0	0.0	0.0	0.0	.9	.9	0.0
5000 (10000	5.2	5.2	0.0	-.2	-.2	0.0	5.1	5.1	0.0
10000 (15000	7.1	7.1	0.0	-2.0	-2.0	0.0	5.1	5.1	0.0
15000 (20000	14.1	14.1	0.0	-.2	-.2	0.0	13.9	13.9	0.0
20000 (30000	34.5	34.6	.0	0.0	0.0	0.0	34.5	34.6	.0
30000 (50000	67.3	67.9	.6	0.0	0.0	0.0	67.3	67.9	.6
50000 (100000	36.0	36.5	.5	-.0	-.0	0.0	36.0	36.5	.5
100000 (200000	12.8	13.0	.1	0.0	0.0	0.0	12.8	13.0	.1
200000 (*****	4.5	4.5	0.0	0.0	0.0	0.0	4.5	4.5	0.0
TOTALS	182.6	183.8	1.2	-2.4	-2.4	0.0	180.2	181.4	1.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
HHHHHH < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.004	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	5170.	.561	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	5251.	.483	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	732.	.114	0.	0.000
200000 < HHHHHH	0.	0.000	0.	0.000	0.	0.000	160.	.026	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	11446.	1.188	0.	0.000
HHHHHH < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 < HHHHHH	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
HHHHHH < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.004	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	5170.	.561	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	5251.	.483	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	732.	.114	0.	0.000
200000 < HHHHHH	0.	0.000	0.	0.000	0.	0.000	160.	.026	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	11446.	1.188	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS: 01 - 4

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
1-5000 (5000	343	55.8	29.2	29.2	-128.7	-129.1	-.5	41.1	41.1	-.6
5000 (10000	231	57.6	49.2	49.2	376.0	377.8	-.2	181.6	181.6	-.8
10000 (15000	161	46.4	33.3	33.3	519.6	519.6	-.1	222.8	222.8	-.6
15000 (20000	142	39.7	37.4	37.4	674.9	674.8	-.1	367.7	367.7	-.8
20000 (30000	192	57.9	53.8	53.8	1325.8	1325.5	-.3	761.5	761.2	-.3
30000 (50000	240	56.2	55.1	55.1	1992.3	1992.2	-.2	1252.2	1252.1	-.1
50000 (100000	193	18.0	17.7	17.7	967.5	967.2	-.3	591.8	591.6	-.2
100000 (200000	123	2.1	2.1	2.1	262.5	262.4	-.1	163.6	163.6	-.1
200000 (+-----)	74	.3	.3	.3	110.4	110.4	-.1	48.9	48.9	-.8
TOTALS	1699	334.0	277.9	277.9	6102.4	6100.6	-1.7	3630.4	3629.6	-.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
1-5000 (5000	2.9	2.9	20.6	20.6	39.8	39.8	.8	.8	0.0	0.0
5000 (10000	6.2	6.2	99.0	98.9	97.4	97.3	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	202.1	202.1	95.9	95.9	2.6	2.6	0.0	0.0
15000 (20000	29.6	29.6	219.2	219.2	91.3	91.3	1.8	1.8	0.0	0.0
20000 (30000	48.1	48.1	427.2	427.2	163.0	163.0	1.4	1.4	0.0	0.0
30000 (50000	54.5	54.5	563.2	563.1	180.1	180.1	.9	.9	0.0	0.0
50000 (100000	18.0	18.0	323.4	323.3	63.1	63.1	1.0	1.0	0.0	0.0
100000 (200000	2.1	2.1	91.5	91.5	7.6	7.6	.4	.4	0.0	0.0
200000 (+-----)	.3	.3	60.2	60.2	1.3	1.3	.1	.1	0.0	0.0
TOTALS	185.0	185.0	2006.4	2006.0	739.2	739.2	8.3	8.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
1-5000 (5000	.9	.9	.0	0.0	0.0	0.0	.9	.9	.0
5000 (10000	5.2	5.2	-.0	-.2	-.2	0.0	5.1	5.1	-.0
10000 (15000	7.1	7.1	-.0	-2.0	-2.0	0.0	5.1	5.1	-.0
15000 (20000	14.1	14.1	-.0	-.2	-.2	0.0	13.9	13.9	-.0
20000 (30000	34.6	34.5	-.0	0.0	0.0	0.0	34.6	34.5	-.0
30000 (50000	67.9	67.9	-.0	0.0	0.0	0.0	67.9	67.9	-.0
50000 (100000	36.5	36.5	-.0	-.0	-.0	0.0	36.5	36.4	-.0
100000 (200000	13.0	12.9	-.0	0.0	0.0	0.0	13.0	12.9	-.0
200000 (+-----)	4.5	4.5	-.0	0.0	0.0	0.0	4.5	4.5	-.0
TOTALS	183.8	183.7	-.0	-2.4	-2.4	-.0	181.4	181.3	-.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	322.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2079.	-.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	19.	-.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3014.	-.001	11.	.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	12308.	-.013	1298.	.010	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11127.	-.007	66.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7510.	-.013	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1317.	-.004	4.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	250.	-.004	24.	.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	37624.	-.042	1727.	.011	0.	0.000
***** (5000	0.	0.000	0.	0.000	464.	-.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	4721.	-.001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2479.	-.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1504.	-.001	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2530.	-.003	298.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	647.	-.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	12346.	-.006	298.	.001	0.	0.000
***** (5000	0.	0.000	0.	0.000	464.	-.000	322.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	6001.	-.001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2498.	-.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	4518.	-.002	11.	.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	14838.	-.016	1596.	.011	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11774.	-.007	66.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7510.	-.013	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1317.	-.004	4.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	250.	-.004	24.	.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	49970.	-.049	2025.	.012	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-129.1	-189.4	19.7	41.1	43.2	2.1
5000 (10000	231	57.6	49.2	49.5	377.8	379.8	1.1	181.6	181.7	.2
10000 (15000	161	46.4	33.3	33.3	519.6	519.7	.1	222.0	222.1	.1
15000 (20000	142	39.7	37.4	37.4	674.8	684.8	9.3	357.7	371.4	3.7
20000 (30000	192	57.9	53.8	54.0	1325.5	1326.7	1.2	761.2	762.3	1.1
30000 (50000	240	56.2	55.1	55.1	1992.2	1998.5	6.3	1252.1	1254.8	2.7
50000 (100000	193	18.0	17.7	17.7	967.2	988.2	21.0	591.6	606.9	15.3
100000 (200000	123	2.1	2.1	2.1	262.4	264.4	2.0	163.6	164.8	1.2
200000 (*****	74	.3	.3	.3	110.4	114.7	4.3	48.9	52.0	3.1
TOTALS	1699	334.0	277.9	278.6	6100.6	6165.8	65.1	3629.6	3659.8	29.4
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** (5000	2.9	3.0	29.6	23.0	39.8	39.8	.0	.0	0.0	0.0
5000 (10000	6.2	6.2	98.9	99.7	97.3	97.5	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	202.1	202.1	95.9	95.9	2.6	2.6	0.0	0.0
15000 (20000	29.6	29.6	219.2	222.4	91.3	91.4	1.8	1.8	0.0	0.0
20000 (30000	48.1	47.9	427.2	427.2	163.0	163.1	1.4	1.4	0.0	0.0
30000 (50000	54.5	54.5	563.1	565.9	180.1	180.2	.9	.9	0.0	0.0
50000 (100000	18.0	18.0	323.3	329.2	63.1	63.2	1.0	1.1	0.0	0.0
100000 (200000	2.1	2.1	91.5	92.2	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	68.2	61.4	1.3	1.3	.1	.1	0.0	0.0
TOTALS	185.0	184.9	2006.0	2023.1	739.2	739.9	8.3	8.4	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.9	1.1	.2	0.0	0.0	0.0	.9	1.1	.2	
5000 (10000	5.2	5.2	.0	-.2	-.2	0.0	5.1	5.1	.0	
10000 (15000	7.1	7.1	.0	-2.0	-2.0	0.0	5.1	5.2	.0	
15000 (20000	14.1	14.4	.3	-.2	-.2	0.0	13.9	14.2	.3	
20000 (30000	34.5	34.6	.1	0.0	0.0	0.0	34.5	34.6	.1	
30000 (50000	67.9	68.0	.2	0.0	0.0	0.0	67.9	68.0	.2	
50000 (100000	36.5	37.7	1.2	-.0	-.0	0.0	36.4	37.7	1.2	
100000 (200000	12.9	13.1	.1	0.0	0.0	0.0	12.9	13.1	.1	
200000 (*****	4.5	4.8	.3	0.0	0.0	0.0	4.5	4.8	.3	
TOTALS	183.7	186.1	2.4	-2.4	-2.4	0.0	181.3	183.7	2.4	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	157.	.011	0.	0.000
20000 (30000	0.	0.000	174.	.046	0.	0.000	174.	.046	190.	0.000
30000 (50000	0.	0.000	24.	.062	0.	0.000	479.	.123	0.	0.000
50000 (100000	0.	0.000	51.	.097	0.	0.000	1051.	1.233	0.	0.000
100000 (200000	0.	0.000	3.	.000	0.	0.000	258.	.117	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	150.	.323	0.	0.000
ITEMIZE, Total	0.	0.000	252.	.295	0.	0.000	2270.	1.854	190.	0.000
***** (5000	0.	0.000	32.	.194	0.	0.000	32.	.194	32.	.194
5000 (10000	0.	0.000	384.	.003	0.	0.000	384.	.003	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	453.	.007	0.	0.000
15000 (20000	0.	0.000	41.	.275	0.	0.000	41.	.275	41.	.275
20000 (30000	0.	0.000	0.	0.000	0.	0.000	51.	.004	0.	0.000
30000 (50000	0.	0.000	6.	.057	0.	0.000	6.	.057	6.	.057
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	383.	.529	0.	0.000	886.	.540	79.	.525
***** (5000	0.	0.000	32.	.194	0.	0.000	32.	.194	32.	.194
5000 (10000	0.	0.000	384.	.003	0.	0.000	384.	.003	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	453.	.007	0.	0.000
15000 (20000	0.	0.000	41.	.275	0.	0.000	198.	.286	41.	.275
20000 (30000	0.	0.000	174.	.046	0.	0.000	224.	.051	190.	0.000
30000 (50000	0.	0.000	30.	.119	0.	0.000	485.	.180	6.	.057
50000 (100000	0.	0.000	51.	.097	0.	0.000	1051.	1.233	0.	0.000
100000 (200000	0.	0.000	3.	.000	0.	0.000	258.	.117	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	150.	.323	0.	0.000
ALL RETURNS, Total	0.	0.000	635.	.734	0.	0.000	3156.	2.394	269.	.525

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 6

Plan Y: CONFERENCE PROVISION 07

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-189.4	-188.1	1.3	43.2	43.3	.1
5000 (10000	231	57.6	49.5	49.5	379.8	388.1	9.1	181.7	184.8	3.1
10000 (15000	161	46.4	33.3	33.3	519.7	532.6	12.9	222.1	225.6	3.5
15000 (20000	142	39.7	37.4	37.4	684.0	720.5	36.4	371.4	376.8	5.4
20000 (30000	192	57.9	54.8	54.8	1326.7	1344.6	17.9	762.3	774.5	12.2
30000 (50000	240	56.2	55.1	55.1	1990.5	2034.1	35.7	1254.8	1268.0	13.3
50000 (100000	193	18.0	17.7	17.7	988.2	997.0	8.7	606.9	611.9	5.1
100000 (200000	123	2.1	2.1	2.1	264.4	267.5	3.1	154.8	163.3	.6
200000 (*****	74	.3	.3	.3	114.7	114.9	.2	52.0	52.9	.9
TOTALS	1699	334.0	278.6	278.6	6163.8	6291.2	125.4	3659.0	3783.2	44.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	3.0	3.0	23.0	23.2	39.8	39.9	.0	.0	0.0	0.0
5000 (10000	6.2	8.8	99.7	105.8	97.5	97.5	.2	.2	0.0	0.0
10000 (15000	23.3	24.7	202.1	210.4	95.9	96.8	2.6	2.6	0.0	0.0
15000 (20000	29.6	38.7	222.4	252.4	91.4	91.6	1.8	1.8	0.0	0.0
20000 (30000	47.9	48.6	427.2	431.7	163.1	163.4	1.4	1.4	0.0	0.0
30000 (50000	54.5	55.0	565.9	587.2	180.2	180.2	.9	.8	0.0	0.0
50000 (100000	18.0	18.0	329.2	333.2	63.2	63.2	1.1	1.1	0.0	0.0
100000 (200000	2.1	2.1	92.2	94.8	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	61.4	68.7	1.3	1.3	.1	.1	0.0	0.0
TOTALS	184.9	191.3	2023.1	2099.5	739.9	741.4	8.4	8.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.1	1.1	.0	0.0	0.0	0.0	1.1	1.1	.0
5000 (10000	5.2	5.4	.1	-.2	-.2	0.0	5.1	5.2	.1
10000 (15000	7.1	7.2	.1	-2.0	-1.9	0.0	5.2	5.3	.1
15000 (20000	14.4	14.6	.2	-.2	-.2	0.0	14.2	14.4	.2
20000 (30000	34.6	35.3	.7	0.0	0.0	0.0	34.6	35.3	.7
30000 (50000	68.0	69.0	1.0	0.0	0.0	0.0	68.0	69.0	1.0
50000 (100000	37.7	38.1	.4	-.0	-.0	0.0	37.7	38.0	.4
100000 (200000	13.1	13.1	.1	0.0	0.0	0.0	13.1	13.1	.1
200000 (*****	4.8	4.9	.1	0.0	0.0	0.0	4.8	4.9	.1
TOTALS	186.1	188.7	2.6	-2.4	-2.4	0.0	183.7	186.4	2.7

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X ASI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNING WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	3.	- .000	58.	.002	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1406.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10417.	.075	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1.	- .000	17250.	.161	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1319.	- .013	34454.	.641	0.	0.000
30000 (50000	0.	0.000	0.	0.000	539.	- .017	38261.	.981	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1677.	- .038	12937.	.398	0.	0.000
100000 (200000	0.	0.000	0.	0.000	120.	- .017	1284.	.068	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	278.	.093	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	3659.	- .085	116267.	2.438	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	697.	.003	84.	.002
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2985.	.099	2576.	.087
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1922.	.067	1368.	.048
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1193.	.053	1046.	.017
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1795.	.088	725.	.036
30000 (50000	0.	0.000	0.	0.000	264.	- .007	136.	.006	565.	- .002
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	264.	- .007	8729.	.319	6363.	.187
***** (5000	0.	0.000	0.	0.000	3.	- .000	747.	.005	84.	.002
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4391.	.110	2576.	.087
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12340.	.142	1368.	.048
15000 (20000	0.	0.000	0.	0.000	1.	- .000	18453.	.215	1046.	.017
20000 (30000	0.	0.000	0.	0.000	1319.	- .013	36249.	.729	725.	.036
30000 (50000	0.	0.000	0.	0.000	893.	- .024	38397.	.989	565.	- .002
50000 (100000	0.	0.000	0.	0.000	1677.	- .038	12937.	.398	0.	0.000
100000 (200000	0.	0.000	0.	0.000	120.	- .017	1284.	.068	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	278.	.093	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	3923.	- .092	124996.	2.749	6363.	.187

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-HOME INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-108.1	-108.2	-.1	43.3	43.3	.0
5000 (10000	231	57.6	49.5	49.5	388.1	387.7	-.3	184.8	186.0	1.2
10000 (15000	161	46.4	33.3	33.3	532.6	532.4	-.2	225.6	226.7	1.1
15000 (20000	142	39.7	37.4	37.4	720.5	719.7	-.8	376.8	387.1	10.3
20000 (30000	192	57.9	54.8	54.6	1344.6	1341.0	-3.7	774.5	798.0	23.5
30000 (50000	240	56.2	53.1	53.1	2834.1	2830.7	-3.5	1268.0	1289.7	21.7
50000 (100000	193	18.0	17.7	17.7	997.0	995.8	-1.2	611.9	619.3	7.6
100000 (200000	123	2.1	2.1	2.1	267.5	267.3	-.2	165.3	166.2	.9
200000 (*****	74	.3	.3	.3	114.9	114.8	-.1	52.9	53.1	.3
TOTALS	1699	334.0	278.6	279.2	6291.2	6281.1	-10.0	3703.2	3769.6	66.5
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** (5000	3.0	3.0	23.2	23.2	39.9	39.9	.0	.0	.0	.0
5000 (10000	8.8	8.8	185.8	184.2	97.5	97.5	.2	.2	.0	.0
10000 (15000	24.7	24.7	210.4	208.7	96.8	97.2	2.6	2.6	0.0	0.0
15000 (20000	30.7	30.7	252.4	241.2	91.6	91.7	1.8	1.8	0.0	0.0
20000 (30000	48.6	48.6	431.7	403.2	163.4	164.7	1.4	1.4	0.0	0.0
30000 (50000	55.0	55.0	587.2	562.1	180.2	180.2	.8	.8	0.0	0.0
50000 (100000	18.0	18.0	333.2	324.5	63.2	63.2	1.1	1.1	0.0	0.0
100000 (200000	2.1	2.1	94.8	93.7	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	68.7	68.4	1.3	1.3	.1	.1	0.0	0.0
TOTALS	191.3	191.3	2899.5	2821.3	741.4	743.2	8.4	8.4	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.1	1.1	.0	0.0	0.0	0.0	1.1	1.1	.0	
5000 (10000	5.4	5.4	.0	-.2	-.2	0.0	5.2	5.2	.0	
10000 (15000	7.2	7.3	.0	-1.9	-1.9	0.0	5.3	5.3	.0	
15000 (20000	14.6	15.0	.4	-.2	-.2	0.0	14.4	14.8	.4	
20000 (30000	35.3	36.6	1.3	0.0	0.0	0.0	35.3	36.6	1.3	
30000 (50000	69.0	78.7	1.7	0.0	0.0	0.0	69.0	78.7	1.7	
50000 (100000	38.1	38.6	.6	-.0	-.0	0.0	38.0	38.6	.6	
100000 (200000	13.1	13.2	.1	0.0	0.0	0.0	13.1	13.2	.1	
200000 (*****	4.9	5.0	.0	0.0	0.0	0.0	4.9	5.0	.0	
TOTALS	188.7	192.9	4.1	-2.4	-2.4	0.0	186.4	190.5	4.1	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X ASI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2079.	.024	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1400.	.028	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	14680.	.399	0.	0.000
20000 (30000	0.	0.000	631.	.029	0.	0.000	37012.	1.271	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1401.	-.008	37533.	1.715	0.	0.000
50000 (100000	0.	0.000	1.	.000	0.	0.000	15825.	.576	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1201.	.089	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	202.	.028	0.	0.000
ITEMIZE, Total	0.	0.000	632.	.029	1401.	-.008	109934.	4.130	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2079.	.024	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1400.	.028	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	14680.	.399	0.	0.000
20000 (30000	0.	0.000	631.	.029	0.	0.000	37012.	1.271	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1401.	-.008	37533.	1.715	0.	0.000
50000 (100000	0.	0.000	1.	.000	0.	0.000	15825.	.576	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1201.	.089	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	202.	.028	0.	0.000
ALL RETURNS, Total	0.	0.000	632.	.029	1401.	-.008	109934.	4.130	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 61 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-186.2	-186.2	0.0	43.3	43.3	0.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	186.8	186.4	.5
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	226.7	229.8	3.1
15000 (20000	142	39.7	37.4	37.4	719.7	719.7	0.0	387.1	392.9	5.8
20000 (30000	192	57.9	54.6	54.6	1341.0	1341.0	0.0	798.0	809.2	11.3
30000 (50000	240	56.2	55.1	55.1	2838.7	2838.7	0.0	1289.7	1295.4	5.7
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	619.5	620.9	1.4
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	166.2	166.3	.0
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.1	53.1	0.0
TOTALS	1699	334.0	279.2	279.2	6281.1	6281.1	0.0	3769.6	3797.3	27.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	3.0	3.0	23.2	23.2	39.9	39.9	.0	.0	0.0	0.0
5000 (10000	8.8	8.8	184.2	183.8	97.5	97.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	206.7	204.6	97.2	98.2	2.6	2.6	0.0	0.0
15000 (20000	30.7	30.7	241.2	235.2	91.7	91.9	1.8	1.8	0.0	0.0
20000 (30000	48.6	47.2	403.2	391.9	164.7	164.7	1.4	1.4	0.0	0.0
30000 (50000	53.0	55.0	562.1	556.4	188.2	188.2	.8	.8	0.0	0.0
50000 (100000	18.0	18.0	324.5	323.1	63.2	63.2	1.1	1.1	0.0	0.0
100000 (200000	2.1	2.1	93.7	93.6	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	68.4	68.4	1.3	1.3	.1	.1	0.0	0.0
TOTALS	191.3	189.9	2021.3	1992.3	743.2	744.5	8.4	8.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.1	1.1	0.0	0.0	0.0	0.0	1.1	1.1	0.0
5000 (10000	5.4	5.4	.0	-.2	-.2	0.0	5.2	5.2	.0
10000 (15000	7.3	7.3	.1	-1.9	-1.9	0.0	5.3	5.4	.1
15000 (20000	15.0	15.3	.3	-.2	-.2	0.0	14.8	15.0	.2
20000 (30000	36.6	37.3	.7	0.0	0.0	0.0	36.6	37.3	.7
30000 (50000	70.7	71.2	.4	0.0	0.0	0.0	70.7	71.2	.4
50000 (100000	38.6	38.8	.1	-.8	-.8	0.0	38.6	38.7	.1
100000 (200000	13.2	13.2	.0	0.0	0.0	0.0	13.2	13.2	0.0
200000 (*****	5.0	5.0	0.0	0.0	0.0	0.0	5.0	5.0	0.0
TOTALS	192.9	194.5	1.6	-2.4	-2.3	.1	190.5	192.2	1.7

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2879.	.010	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13073.	.117	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	14942.	.273	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	22386.	.720	1419.	.077
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12696.	.438	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2707.	.111	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	61.	.003	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	67944.	1.672	1419.	.077
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2879.	.010	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13073.	.117	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	14942.	.273	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	22386.	.720	1419.	.077
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12696.	.438	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2707.	.111	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	61.	.003	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	67944.	1.672	1419.	.077

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X RGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-106.2	-106.2	0.0	43.3	43.3	.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	186.4	186.8	.4
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	229.8	232.2	2.4
15000 (20000	142	39.7	37.4	37.4	719.7	719.7	0.0	392.9	396.0	3.1
20000 (30000	192	57.9	54.6	54.6	1341.0	1340.9	-.0	809.2	817.8	8.6
30000 (50000	240	56.2	55.1	55.1	2830.7	2830.7	0.0	1295.4	1306.7	13.3
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	520.9	526.3	5.4
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	166.3	167.3	1.0
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.1	53.4	.2
TOTALS	1699	334.0	279.2	279.2	6281.1	6281.1	-.0	3797.3	3831.8	34.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)						
***** (5000	3.0	2.4	23.2	23.2	39.9	39.9	.0	.0	0.0	0.0
5000 (10000	8.8	8.8	103.8	103.4	97.5	97.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.5	204.6	201.5	98.2	99.0	2.6	2.6	0.0	0.0
15000 (20000	38.7	29.0	235.2	232.1	91.9	91.9	1.8	1.8	0.0	0.0
20000 (30000	47.2	46.5	391.9	383.4	164.7	164.7	1.4	1.4	0.0	0.0
30000 (50000	55.0	55.0	556.4	543.1	180.2	180.2	.8	.8	0.0	0.0
50000 (100000	18.0	18.0	323.1	317.7	63.2	63.2	1.1	1.1	0.0	0.0
100000 (200000	2.1	2.1	93.6	92.6	7.6	7.6	.4	.4	0.0	0.0
200000 (*****	.3	.3	60.4	60.1	1.3	1.3	.1	.1	0.0	0.0
TOTALS	189.9	186.6	1992.3	1957.1	744.5	745.2	8.4	8.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.1	1.1	.0	0.0	0.0	0.0	1.1	1.1	.0
5000 (10000	5.4	5.4	.0	-.2	-.2	0.0	5.2	5.2	.0
10000 (15000	7.3	7.4	.1	-1.9	-1.9	0.0	5.4	5.5	.1
15000 (20000	15.3	15.4	.2	-.2	-.2	0.0	15.0	15.2	.2
20000 (30000	37.3	37.9	.5	0.0	0.0	0.0	37.3	37.9	.5
30000 (50000	71.2	72.2	1.0	0.0	0.0	0.0	71.2	72.2	1.0
50000 (100000	38.8	39.2	.5	-.0	-.0	0.0	38.7	39.2	.5
100000 (200000	13.2	13.3	.1	0.0	0.0	0.0	13.2	13.3	.1
200000 (*****	5.0	5.0	.0	0.0	0.0	0.0	5.0	5.0	.0
TOTALS	194.5	196.9	2.4	-2.3	-2.3	0.0	192.2	194.6	2.4

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	326.	.000	636.	.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2980.	.013	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	14609.	.089	183.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	19093.	.167	1691.	.000
20000 (30000	0.	0.000	0.	0.000	1163.	-.018	37976.	.568	735.	.014
30000 (50000	0.	0.000	0.	0.000	2474.	-.012	44343.	1.036	70.	.002
50000 (100000	0.	0.000	0.	0.000	48.	-.001	16185.	.466	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1880.	.184	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	270.	.826	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	3678.	-.031	137661.	2.468	3315.	.024
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	326.	.000	636.	.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2980.	.013	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	14609.	.089	183.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	19093.	.167	1691.	.000
20000 (30000	0.	0.000	0.	0.000	1163.	-.018	37976.	.568	735.	.014
30000 (50000	0.	0.000	0.	0.000	2474.	-.012	44343.	1.036	70.	.002
50000 (100000	0.	0.000	0.	0.000	48.	-.001	16185.	.466	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1880.	.184	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	270.	.826	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	3678.	-.031	137661.	2.468	3315.	.024

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 10

Plan Y: CONFERENCE PROVISION 011
REPEAL ITC

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-188.2	-188.2	0.0	43.3	43.3	0.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	186.8	186.7	-1.1
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	232.2	232.0	-2.2
15000 (20000	142	39.7	37.4	37.4	719.7	719.7	0.0	396.0	394.5	-1.5
20000 (30000	192	57.9	54.6	54.6	1340.9	1340.9	0.0	817.8	811.4	-6.4
30000 (50000	240	56.2	55.1	55.1	2830.7	2830.7	0.0	1306.7	1306.0	-2.7
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	626.3	621.4	-4.8
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	167.3	165.4	-1.9
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.4	53.1	-.3
TOTALS	1699	334.0	279.2	279.2	6281.1	6281.1	0.0	3831.8	3813.9	-17.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	2.4	2.4	23.2	23.2	39.9	39.9	0.0	0.0	0.0	0.0
5000 (10000	8.8	8.8	103.4	103.5	97.5	97.5	.2	.2	0.0	0.0
10000 (15000	24.5	24.5	201.5	201.7	99.0	99.0	2.6	2.5	0.0	0.0
15000 (20000	29.0	29.1	232.1	233.6	91.9	91.9	1.8	1.5	0.0	0.0
20000 (30000	46.5	48.1	383.4	390.0	164.7	164.5	1.4	.5	0.0	0.0
30000 (50000	55.8	55.6	543.1	543.8	188.2	188.2	.8	.6	0.0	0.0
50000 (100000	18.0	18.0	317.7	322.6	63.2	63.2	1.1	.7	0.0	0.0
100000 (200000	2.1	2.1	92.6	94.5	7.6	7.6	.4	.2	0.0	0.0
200000 (*****	.3	.3	60.1	60.4	1.3	1.3	.1	.0	0.0	0.0
TOTALS	186.6	189.0	1957.1	1975.3	745.2	745.0	8.4	6.2	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.1	1.1	0.0	0.0	0.0	0.0	1.1	1.1	0.0
5000 (10000	5.4	5.4	.0	-.2	-.2	0.0	5.2	5.3	.0
10000 (15000	7.4	7.4	.0	-1.9	-1.9	0.0	5.5	5.6	.0
15000 (20000	15.4	15.7	.2	-.2	-.2	0.0	15.2	15.4	.2
20000 (30000	37.9	38.0	.1	0.0	0.0	0.0	37.9	38.0	.1
30000 (50000	72.2	72.2	-.0	0.0	0.0	0.0	72.2	72.2	-.0
50000 (100000	39.2	39.2	-.0	-.0	-.0	0.0	39.2	39.1	-.0
100000 (200000	13.3	13.3	.0	0.0	0.0	0.0	13.3	13.3	.0
200000 (*****	5.0	5.0	.0	0.0	0.0	0.0	5.0	5.0	.0
TOTALS	196.9	197.3	.4	-2.3	-2.3	0.0	194.6	195.0	.4

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1111.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	618.	-.001	2924.	.054	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3112.	-.023	2110.	.026	0.	0.000
30000 (50000	0.	0.000	0.	0.000	3297.	-.062	291.	.045	0.	0.000
50000 (100000	0.	0.000	0.	0.000	4020.	-.229	1085.	.180	0.	0.000
100000 (200000	0.	0.000	0.	0.000	557.	-.118	451.	.153	0.	0.000
200000 (*****	0.	0.000	0.	0.000	100.	-.021	88.	.023	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	11704.	-.455	8061.	.494	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	857.	.022	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	841.	.042	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	926.	.159	84.	.005
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2812.	.133	1659.	.016
30000 (50000	0.	0.000	0.	0.000	423.	-.007	246.	.011	666.	.004
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	423.	-.007	5681.	.367	2410.	.025
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1968.	.024	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	841.	.042	0.	0.000
15000 (20000	0.	0.000	0.	0.000	618.	-.001	3849.	.213	84.	.005
20000 (30000	0.	0.000	0.	0.000	3112.	-.023	4922.	.159	1659.	.016
30000 (50000	0.	0.000	0.	0.000	3720.	-.069	537.	.056	666.	.004
50000 (100000	0.	0.000	0.	0.000	4020.	-.229	1085.	.180	0.	0.000
100000 (200000	0.	0.000	0.	0.000	557.	-.118	451.	.153	0.	0.000
200000 (*****	0.	0.000	0.	0.000	100.	-.021	88.	.023	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	12127.	-.461	13743.	.851	2410.	.025

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-108.2	-108.2	0.0	43.3	43.3	0.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	186.7	187.2	.5
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	232.0	234.5	2.5
15000 (20000	142	39.7	37.4	37.4	719.7	719.7	0.0	394.5	394.6	.0
20000 (30000	192	57.9	54.6	54.6	1348.9	1348.9	0.0	811.4	811.4	0.0
30000 (50000	240	56.2	55.1	55.1	2038.7	2038.7	0.0	1306.8	1306.8	0.0
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	621.4	621.4	0.0
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	165.4	165.4	0.0
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.1	53.1	0.0
TOTALS	1699	334.0	279.2	279.2	6281.1	6281.1	0.0	3813.9	3816.9	3.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** (5000	2.4	2.4	23.2	23.2	39.9	39.9	0.0	0.0	0.0	0.0
5000 (10000	8.8	8.8	183.5	183.0	97.5	97.5	.2	.2	.0	0.0
10000 (15000	24.5	24.5	201.7	199.2	99.8	99.8	2.5	2.5	0.0	0.0
15000 (20000	29.1	29.1	233.6	233.5	91.9	91.9	1.5	1.5	0.0	0.0
20000 (30000	48.1	48.1	390.0	390.0	164.5	164.5	.5	.5	0.0	0.0
30000 (50000	55.6	55.6	545.8	545.8	180.2	180.2	.6	.6	0.0	0.0
50000 (100000	18.0	18.0	322.6	322.6	63.2	63.2	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	94.5	94.5	7.6	7.6	.2	.2	0.0	0.0
200000 (*****	.3	.3	68.4	68.4	1.3	1.3	.0	.0	0.0	0.0
TOTALS	189.0	189.0	1973.3	1972.2	745.8	745.8	6.2	6.2	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.1	1.1	0.0	0.0	0.0	0.0	1.1	1.1	0.0	0.0
5000 (10000	5.4	5.4	.0	-.2	-.2	0.0	5.3	5.3	.0	0.0
10000 (15000	7.4	7.5	.1	-1.9	-1.9	0.0	5.6	5.6	.1	0.0
15000 (20000	15.7	15.7	.0	-.2	-.2	0.0	15.4	15.4	.0	0.0
20000 (30000	38.0	38.0	0.0	0.0	0.0	0.0	38.0	38.0	0.0	0.0
30000 (50000	72.2	72.2	0.0	0.0	0.0	0.0	72.2	72.2	0.0	0.0
50000 (100000	39.2	39.2	0.0	-.8	-.8	0.0	39.1	39.1	0.0	0.0
100000 (200000	13.3	13.3	0.0	0.0	0.0	0.0	13.3	13.3	0.0	0.0
200000 (*****	5.0	5.0	0.0	0.0	0.0	0.0	5.0	5.0	0.0	0.0
TOTALS	197.3	197.4	.1	-2.3	-2.3	0.0	195.0	195.1	.1	0.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	1399.	.014	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	4985.	.071	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	472.	.001	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 <++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	6855.	.006	0.	0.000
++++++ < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 <++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
++++++ < 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 < 10000	0.	0.000	0.	0.000	0.	0.000	1399.	.014	0.	0.000
10000 < 15000	0.	0.000	0.	0.000	0.	0.000	4985.	.071	0.	0.000
15000 < 20000	0.	0.000	0.	0.000	0.	0.000	472.	.001	0.	0.000
20000 < 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 < 50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 < 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 < 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 <++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	6855.	.006	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 91 - 12

Plan Y: CONFERENCE PROVISION 913

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	29.2	-188.2	-188.2	0.0	43.3	43.3	0.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	187.2	187.2	0.0
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	234.5	234.4	-.1
15000 (20000	142	39.7	37.4	37.4	719.7	719.7	0.0	394.6	394.3	-.3
20000 (30000	192	57.9	54.6	54.6	1340.9	1340.9	0.0	811.4	811.3	-.0
30000 (50000	240	56.2	55.1	55.1	2838.7	2838.7	0.0	1306.0	1305.5	-.5
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	621.4	621.2	-.2
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	165.4	165.4	0.0
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.1	53.1	0.0
TOTALS	1699	334.0	279.2	279.2	6281.1	6281.1	0.0	3816.9	3815.8	-.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	2.4	2.4	23.2	23.2	39.9	39.9	.0	.0	0.0	0.0
5000 (10000	8.8	8.8	183.0	183.0	97.5	97.5	.2	.2	0.0	0.0
10000 (15000	24.5	24.5	199.2	199.3	99.0	99.0	2.5	2.5	0.0	0.0
15000 (20000	29.1	29.1	233.5	233.8	91.9	91.9	1.5	1.5	0.0	0.0
20000 (30000	48.1	48.1	390.0	390.1	164.5	164.5	.5	.5	0.0	0.0
30000 (50000	53.6	53.6	545.8	546.3	180.2	180.2	.6	.6	0.0	0.0
50000 (100000	18.0	18.0	322.6	322.8	63.2	63.2	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	94.5	94.5	7.6	7.6	.2	.2	0.0	0.0
200000 (*****	.3	.3	60.4	60.4	1.3	1.3	.0	.0	0.0	0.0
TOTALS	189.0	189.0	1972.2	1973.4	745.0	745.0	6.2	6.2	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.1	1.1	0.0	0.0	0.0	0.0	1.1	1.1	0.0
5000 (10000	5.4	5.4	0.0	-.2	-.2	0.0	5.3	5.3	0.0
10000 (15000	7.5	7.5	-.0	-1.9	-1.9	-.0	5.6	5.6	-.0
15000 (20000	15.7	15.7	.0	-.2	-.2	0.0	15.4	15.4	.0
20000 (30000	38.0	38.0	-.0	0.0	0.0	0.0	38.0	38.0	-.0
30000 (50000	72.2	72.1	-.0	0.0	0.0	0.0	72.2	72.1	-.0
50000 (100000	39.2	39.2	-.0	-.0	-.0	0.0	39.1	39.1	-.0
100000 (200000	13.3	13.3	-.0	0.0	0.0	0.0	13.3	13.3	-.0
200000 (*****	5.0	5.0	-.0	0.0	0.0	0.0	5.0	5.0	-.0
TOTALS	197.4	197.3	-.1	-2.3	-2.3	-.0	195.1	195.0	-.1

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3292.	-.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	4560.	-.009	2143.	.011	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3942.	-.003	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	6368.	-.039	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2582.	-.016	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	328.	-.003	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	57.	-.001	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	21129.	-.074	2143.	.011	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1.	-.000	0.	0.000	1.	-.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	1.	-.000	0.	0.000	1.	-.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3292.	-.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	4561.	-.009	2143.	.011	1.	-.000
20000 (30000	0.	0.000	0.	0.000	3942.	-.003	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	6368.	-.039	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2582.	-.016	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	328.	-.003	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	57.	-.001	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	21139.	-.074	2143.	.011	1.	-.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 81 - 13

Plan Y: CONFERENCE PROVISION 814
MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	30.6	-108.2	-108.2	0.0	43.3	66.3	23.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	187.2	210.1	22.8
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	234.4	254.4	20.0
15000 (20000	142	39.7	37.4	38.1	719.7	719.7	0.0	394.3	412.7	18.4
20000 (30000	192	57.9	54.6	54.9	1340.9	1341.0	0.0	811.3	833.0	21.6
30000 (50000	248	56.2	55.1	55.1	2830.7	2830.7	0.0	1305.5	1340.4	34.9
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	621.2	636.9	15.7
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	165.4	167.4	2.0
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.1	53.5	.4
TOTALS	1699	334.0	279.2	281.7	6281.1	6281.1	0.0	3815.8	3974.7	158.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	2.4	2.4	23.2	23.2	39.9	16.9	0.0	0.0	0.0	0.0
5000 (10000	8.8	8.1	183.0	182.2	97.5	75.5	.2	.2	0.0	0.0
10000 (15000	24.5	24.5	199.3	198.8	99.0	79.3	2.5	2.5	0.0	0.0
15000 (20000	29.1	25.8	233.8	230.8	91.9	76.5	1.5	1.5	0.0	0.0
20000 (30000	48.1	47.5	390.1	372.4	164.5	160.4	.5	.5	0.0	0.0
30000 (50000	55.6	53.1	546.3	516.7	180.2	174.8	.6	.6	0.0	0.0
50000 (100000	18.0	18.0	322.8	309.1	63.2	61.2	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	94.5	93.6	7.6	6.5	.2	.2	0.0	0.0
200000 (*****	.3	.3	60.4	60.3	1.3	1.0	0.0	0.0	0.0	0.0
TOTALS	189.0	181.9	1973.4	1907.2	745.0	651.9	6.2	6.2	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.1	1.7	.6	0.0	0.0	0.0	1.1	1.7	.6
5000 (10000	5.4	6.3	.8	-.2	-.2	0.0	5.3	6.1	.8
10000 (15000	7.5	8.1	.6	-1.9	-1.6	.3	5.6	6.5	.8
15000 (20000	15.7	16.6	.9	-.2	-.2	0.0	15.4	16.4	.9
20000 (30000	38.0	39.3	1.4	0.0	0.0	0.0	38.0	39.3	1.4
30000 (50000	72.1	74.9	2.8	0.0	0.0	0.0	72.1	74.9	2.8
50000 (100000	39.2	40.5	1.4	-.0	-.0	0.0	39.1	40.5	1.4
100000 (200000	13.3	13.6	.2	0.0	0.0	0.0	13.3	13.6	.2
200000 (*****	5.0	5.0	.0	0.0	0.0	0.0	5.0	5.0	.0
TOTALS	197.3	206.0	8.7	-2.3	-2.0	.3	195.0	204.0	9.0

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	109.	.001	0.	0.000	583.	.006	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4680.	.026	724.	.002
10000 (15000	0.	0.000	0.	0.000	0.	0.000	19196.	.454	97.	0.000
15000 (20000	0.	0.000	727.	.007	127.	-.001	27339.	.862	3617.	.025
20000 (30000	0.	0.000	355.	.006	48.	-.000	46621.	1.288	683.	.011
30000 (50000	0.	0.000	0.	0.000	0.	0.000	54461.	2.802	2528.	.038
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16991.	1.364	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1513.	.208	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	237.	.042	0.	0.000
ITEMIZE, Total	0.	0.000	1190.	.014	167.	-.002	171622.	7.043	7570.	.075
***** (5000	0.	0.000	2587.	.052	0.	0.000	21737.	.621	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	20122.	.816	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	6873.	.376	111.	.004
15000 (20000	0.	0.000	0.	0.000	0.	0.000	887.	.063	398.	.027
20000 (30000	0.	0.000	0.	0.000	0.	0.000	867.	.075	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	74.	.010	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	2587.	.052	0.	0.000	49759.	1.962	589.	.832
***** (5000	0.	0.000	2696.	.053	0.	0.000	22320.	.627	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	24802.	.842	724.	.002
10000 (15000	0.	0.000	0.	0.000	0.	0.000	25269.	.838	288.	.004
15000 (20000	0.	0.000	727.	.007	127.	-.001	28226.	.925	4815.	.052
20000 (30000	0.	0.000	355.	.006	48.	-.000	47488.	1.355	684.	.011
30000 (50000	0.	0.000	0.	0.000	0.	0.000	54535.	2.812	2528.	.038
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16991.	1.364	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1513.	.208	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	237.	.042	0.	0.000
ALL RETURNS, Total	0.	0.000	3777.	.067	167.	-.002	221382.	9.005	8079.	.106

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	30.6	30.6	-108.2	-108.2	0.0	66.3	66.3	.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	210.1	210.2	.1
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	254.4	255.1	.7
15000 (20000	142	39.7	38.1	38.1	719.7	719.7	0.0	412.7	414.4	1.7
20000 (30000	192	57.9	54.9	54.9	1341.0	1341.0	0.0	833.0	836.3	3.4
30000 (50000	240	56.2	55.1	55.1	2030.7	2030.7	0.0	1340.4	1344.1	3.7
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	636.9	637.1	.2
100000 (200000	123	2.1	2.1	2.1	267.3	267.3	0.0	167.4	167.4	0.0
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.5	53.5	0.0
TOTALS	1699	334.0	281.7	281.7	6281.1	6281.1	0.0	3974.7	3984.5	9.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)						
***** (5000	2.4	2.4	23.2	23.2	16.9	16.9	0.0	0.0	0.0	0.0
5000 (10000	8.1	8.1	102.2	102.0	75.5	75.5	.2	.2	0.0	0.0
10000 (15000	24.5	24.4	198.8	198.1	79.3	79.3	2.5	2.5	0.0	0.0
15000 (20000	25.8	24.8	230.8	229.1	76.5	76.5	1.5	1.5	0.0	0.0
20000 (30000	47.5	47.5	372.4	369.0	160.4	160.4	.5	.5	0.0	0.0
30000 (50000	53.1	52.3	516.7	513.0	174.8	174.8	.6	.6	0.0	0.0
50000 (100000	18.0	18.0	389.1	388.9	61.2	61.2	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	93.6	93.6	6.5	6.5	.2	.2	0.0	0.0
200000 (*****	.3	.3	60.3	60.3	1.0	1.0	0.0	0.0	0.0	0.0
TOTALS	181.9	179.9	1907.2	1897.3	651.9	652.0	6.2	6.2	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.7	1.7	.0	0.0	0.0	0.0	1.7	1.7	.0
5000 (10000	6.3	6.3	.0	-.2	-.2	0.0	6.1	6.1	.0
10000 (15000	8.1	8.1	.0	-1.6	-1.6	0.0	6.5	6.5	.0
15000 (20000	16.6	16.7	.1	-.2	-.2	0.0	16.4	16.5	.1
20000 (30000	39.3	39.6	.2	0.0	0.0	0.0	39.3	39.6	.2
30000 (50000	74.9	75.3	.3	0.0	0.0	0.0	74.9	75.3	.3
50000 (100000	48.5	48.5	.0	-.0	-.0	0.0	48.5	48.5	.0
100000 (200000	13.6	13.6	0.0	0.0	0.0	0.0	13.6	13.6	0.0
200000 (*****	5.0	5.0	0.0	0.0	0.0	0.0	5.0	5.0	0.0
TOTALS	206.0	206.7	.7	-2.0	-2.0	0.0	204.0	204.7	.7

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
					513.	-.004	62139.	.721	1986.	.015
***** (5000	0.	0.000	0.	0.000	0.	0.000	242.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1877.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10183.	.037	111.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12968.	.110	1076.	.002
20000 (30000	0.	0.000	0.	0.000	513.	-.004	20448.	.231	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	15939.	.325	798.	.012
50000 (100000	0.	0.000	0.	0.000	0.	0.000	482.	.012	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	513.	-.004	62139.	.721	1986.	.015
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	242.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1877.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10183.	.037	111.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12968.	.110	1076.	.002
20000 (30000	0.	0.000	0.	0.000	513.	-.004	20448.	.231	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	15939.	.325	798.	.012
50000 (100000	0.	0.000	0.	0.000	0.	0.000	482.	.012	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	513.	-.004	62139.	.721	1986.	.015

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	38.6	38.6	-108.2	-108.2	0.0	66.3	66.3	.0
5000 (10000	231	57.6	49.5	49.5	387.7	387.7	0.0	210.2	209.9	-.3
10000 (15000	161	46.4	33.3	33.3	532.4	532.4	0.0	255.1	253.8	-1.4
15000 (20000	142	39.7	38.1	38.1	719.7	719.7	0.0	414.4	413.8	-1.4
20000 (30000	192	57.9	54.9	54.9	1341.0	1341.0	0.0	836.3	834.6	-1.7
30000 (50000	240	56.2	55.1	55.1	2038.7	2038.7	0.0	1344.1	1363.5	19.3
50000 (100000	193	18.0	17.7	17.7	995.8	995.8	0.0	637.1	659.0	21.9
100000 (200000	123	2.1	2.1	2.1	267.3	267.2	-.1	167.4	178.3	10.9
200000 (*****	74	.3	.3	.3	114.8	114.8	0.0	53.5	58.7	5.2
TOTALS	1699	334.0	281.7	281.7	6281.1	6281.0	-.1	3984.5	4037.1	52.5
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.4	2.8	23.2	23.2	16.9	16.9	0.0	0.0	0.0	0.0
5000 (10000	8.1	8.1	102.0	102.4	75.5	75.5	.2	.2	0.0	0.0
10000 (15000	24.4	24.5	198.1	199.5	79.3	79.3	2.5	2.5	0.0	0.0
15000 (20000	24.8	24.7	229.1	230.5	76.5	76.5	1.5	1.5	0.0	0.0
20000 (30000	47.5	47.5	369.0	370.7	160.4	160.5	.5	.5	0.0	0.0
30000 (50000	52.3	52.3	513.0	493.7	174.8	174.8	.6	.6	0.0	0.0
50000 (100000	18.0	17.8	308.9	287.0	61.2	61.2	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	93.6	82.6	6.5	6.5	.2	.2	0.0	0.0
200000 (*****	.3	.3	60.3	55.1	1.0	1.0	0.0	0.0	0.0	0.0
TOTALS	179.9	180.1	1897.3	1844.5	652.0	652.0	6.2	6.2	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.7	1.7	.0	0.0	0.0	0.0	1.7	1.7	.0	
5000 (10000	6.3	6.3	-.0	-.2	-.2	0.0	6.1	6.1	-.0	
10000 (15000	8.1	8.1	-.0	-1.6	-1.6	-.0	6.5	6.4	-.1	
15000 (20000	16.7	16.7	-.0	-.2	-.2	0.0	16.5	16.4	-.0	
20000 (30000	39.6	39.6	.0	0.0	0.0	0.0	39.6	39.6	.0	
30000 (50000	75.3	76.9	1.7	0.0	0.0	0.0	75.3	76.9	1.7	
50000 (100000	40.5	42.5	1.9	-.0	-.0	0.0	40.5	42.5	2.0	
100000 (200000	13.6	14.7	1.2	0.0	0.0	0.0	13.6	14.7	1.2	
200000 (*****	5.0	5.6	.6	0.0	0.0	0.0	5.0	5.6	.6	
TOTALS	286.7	212.0	5.2	-2.0	-2.0	-.0	284.7	210.0	5.2	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	133.	- .000	2.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	3957.	- .010	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	13941.	- .059	430.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	18002.	- .126	3315.	.092	99.	.000
20000 (30000	0.	0.000	0.	0.000	32383.	- .263	13045.	.264	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11128.	- .068	39000.	1.723	592.	.024
50000 (100000	0.	0.000	0.	0.000	1.	- .000	16140.	1.956	167.	.013
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1507.	1.152	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	128.	.571	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	79545.	- .525	74367.	5.761	858.	.038
***** (5000	0.	0.000	0.	0.000	375.	- .000	0.	0.000	375.	- .000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	111.	- .000	0.	0.000	111.	- .000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	553.	- .001	0.	0.000	553.	- .001
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	1039.	- .001	0.	0.000	1039.	- .001
***** (5000	0.	0.000	0.	0.000	507.	- .000	2.	.003	375.	- .000
5000 (10000	0.	0.000	0.	0.000	3957.	- .010	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	14053.	- .059	430.	.000	111.	- .000
15000 (20000	0.	0.000	0.	0.000	18002.	- .126	3315.	.092	99.	.000
20000 (30000	0.	0.000	0.	0.000	32383.	- .263	13045.	.264	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11681.	- .069	39000.	1.723	1145.	.023
50000 (100000	0.	0.000	0.	0.000	1.	- .000	16140.	1.956	167.	.013
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1507.	1.152	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	128.	.571	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	80584.	- .527	74367.	5.761	1897.	.036

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS 01 - 16

Plan Y: CONFERENCE PROVISION 017
REPEAL CAPITAL GAINS EXCLUSION

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	38.6	32.6	-108.2	-71.4	36.9	66.3	81.5	15.1
5000 (10000	231	57.6	49.5	49.6	387.7	397.6	9.9	289.9	228.5	18.6
10000 (15000	161	46.4	33.3	33.6	532.4	556.1	23.7	253.8	274.4	20.6
15000 (20000	142	39.7	38.1	38.1	719.7	734.3	14.6	413.8	426.0	13.0
20000 (30000	192	57.9	54.9	55.2	1341.0	1382.1	41.1	834.6	872.7	38.0
30000 (50000	248	56.2	55.1	55.1	2038.7	2069.2	38.5	1363.5	1393.8	30.3
50000 (100000	193	18.0	17.7	17.7	995.8	1033.5	37.7	659.8	695.2	36.2
100000 (200000	123	2.1	2.1	2.1	267.2	308.7	41.4	178.3	218.2	39.9
200000 (*****	74	.3	.3	.3	114.8	167.7	52.9	58.7	112.8	54.1
TOTALS	1699	334.0	281.7	284.3	6281.0	6577.6	296.6	4837.1	4295.0	257.9
<hr/>										
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.8	2.8	23.2	27.0	16.9	20.4	.8	.8	8.0	8.0
5000 (10000	8.1	8.0	102.4	104.2	75.5	75.9	.2	.2	8.0	8.0
10000 (15000	24.5	24.5	199.5	201.6	79.3	80.2	2.5	2.5	8.0	8.0
15000 (20000	24.7	25.1	230.5	232.1	76.5	76.5	1.5	1.5	8.0	8.0
20000 (30000	47.5	47.6	370.7	373.6	168.5	168.6	.5	.5	8.0	8.0
30000 (50000	52.3	52.3	493.7	501.8	174.8	174.9	.6	.6	8.0	8.0
50000 (100000	17.8	17.8	287.0	288.3	61.2	61.3	.7	.7	8.0	8.0
100000 (200000	2.1	2.1	82.6	84.1	6.5	6.5	.2	.2	8.0	8.0
200000 (*****	.3	.3	55.1	53.8	1.0	1.0	.0	.0	8.0	8.0
TOTALS	188.1	188.5	1844.5	1866.5	652.0	657.4	6.2	6.3	8.0	8.0
<hr/>										
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.7	2.3	.6	8.0	8.0	0.0	1.7	2.3	.6	
5000 (10000	6.3	7.1	.9	-.2	-.2	0.0	6.1	7.0	.9	
10000 (15000	8.1	9.3	1.2	-1.6	-1.5	.1	6.4	7.8	1.3	
15000 (20000	16.7	17.3	.6	-.2	-.2	0.0	16.4	17.1	.6	
20000 (30000	39.6	42.0	2.4	8.0	8.0	0.0	39.6	42.0	2.4	
30000 (50000	76.9	79.7	2.8	8.0	8.0	0.0	76.9	79.7	2.8	
50000 (100000	42.5	45.8	3.3	-.0	-.0	0.0	42.5	45.8	3.3	
100000 (200000	14.7	18.7	4.0	8.0	8.0	0.0	14.7	18.7	4.0	
200000 (*****	5.6	11.5	5.9	8.0	8.0	0.0	5.6	11.5	5.9	
TOTALS	212.0	233.7	21.7	-2.0	-1.9	.1	210.0	231.7	21.8	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	1.	.007	0.	0.000	400.	.145	0.	0.000
5000 (10000	0.	0.000	108.	.804	0.	0.000	2248.	.850	38.	0.000
10000 (15000	0.	0.000	280.	1.098	0.	0.000	3247.	1.184	19.	.013
15000 (20000	0.	0.000	8.	0.000	0.	0.000	6333.	.388	0.	0.000
20000 (30000	0.	0.000	214.	.183	650.	-.011	8275.	2.340	0.	0.000
30000 (50000	0.	0.000	37.	1.145	1785.	-.003	6643.	2.760	0.	0.000
50000 (100000	0.	0.000	0.	0.000	407.	-.016	4405.	3.322	52.	.070
100000 (200000	0.	0.000	33.	.809	33.	-.001	1385.	4.043	0.	0.000
200000 (*****	0.	0.000	5.	.688	6.	-.000	277.	5.884	0.	0.000
ITEMIZE, Total	0.	0.000	679.	4.653	2800.	-.032	33214.	28.916	106.	.884
***** (5000	0.	0.000	1953.	.483	0.	0.000	3276.	.423	15.	.053
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1007.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1402.	.130	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1007.	.256	479.	.095
20000 (30000	0.	0.000	0.	0.000	0.	0.000	696.	.055	51.	.011
30000 (50000	0.	0.000	0.	0.000	74.	-.000	403.	.020	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1953.	.483	74.	-.000	8591.	.890	544.	.158
***** (5000	0.	0.000	1954.	.409	0.	0.000	3676.	.568	15.	.053
5000 (10000	0.	0.000	108.	.804	0.	0.000	3254.	.856	38.	0.000
10000 (15000	0.	0.000	280.	1.098	0.	0.000	4649.	1.314	19.	.013
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8140.	.644	479.	.095
20000 (30000	0.	0.000	214.	.183	650.	-.011	8971.	2.395	51.	.011
30000 (50000	0.	0.000	37.	1.145	1779.	-.004	7046.	2.779	0.	0.000
50000 (100000	0.	0.000	0.	0.000	407.	-.016	4405.	3.322	52.	.070
100000 (200000	0.	0.000	33.	.809	33.	-.001	1385.	4.043	0.	0.000
200000 (*****	0.	0.000	5.	.688	6.	-.000	277.	5.884	0.	0.000
ALL RETURNS, Total	0.	0.000	2632.	5.056	2874.	-.033	41804.	21.806	653.	.242

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS 01 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAXData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	32.6	32.6	-71.4	-71.4	-.8	81.5	80.1	-1.4
5000 (10000	231	57.6	49.6	49.6	397.6	397.6	0.0	220.5	220.5	0.0
10000 (15000	161	46.4	33.6	33.6	536.1	536.1	0.0	274.4	274.4	0.0
15000 (20000	142	39.7	38.1	38.1	734.3	734.3	0.0	426.0	424.5	-1.5
20000 (30000	192	57.9	55.2	55.2	1382.1	1382.1	0.0	872.7	872.7	0.0
30000 (50000	248	56.2	55.1	55.1	2069.2	2069.2	0.0	1393.8	1393.7	-.1
50000 (100000	193	18.0	17.7	17.7	1033.5	1033.5	0.0	695.2	691.2	-4.0
100000 (200000	123	2.1	2.1	2.1	308.7	308.7	0.0	218.2	216.2	-2.0
200000 (*****	74	.3	.3	.3	167.7	167.7	0.0	112.8	110.3	-2.5
TOTALS	1699	334.0	284.3	284.3	6577.6	6577.6	-.0	4295.0	4283.5	-11.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	2.8	2.8	27.0	28.4	20.4	20.4	.0	.0	0.0	0.0
5000 (10000	8.0	8.0	104.2	104.2	75.9	75.9	.2	.2	0.0	0.0
10000 (15000	24.5	24.5	201.6	201.6	80.2	80.2	2.5	2.5	0.0	0.0
15000 (20000	25.1	25.1	232.1	233.6	76.5	76.5	1.5	1.5	0.0	0.0
20000 (30000	47.6	47.6	373.6	373.6	160.6	160.6	.5	.5	0.0	0.0
30000 (50000	52.3	52.3	501.8	501.9	174.9	174.9	.6	.6	0.0	0.0
50000 (100000	17.8	17.8	288.3	292.3	61.3	61.3	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	84.1	86.1	6.5	6.5	.2	.2	0.0	0.0
200000 (*****	.3	.3	53.8	56.3	1.0	1.0	.0	.0	0.0	0.0
TOTALS	180.5	180.6	1866.5	1877.9	657.4	657.3	6.3	6.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.3	2.1	-.1	0.0	0.0	0.0	2.3	2.1	-.1
5000 (10000	7.1	7.1	0.0	-.2	-.2	0.0	7.0	7.0	0.0
10000 (15000	9.3	9.3	0.0	-1.5	-1.5	0.0	7.8	7.8	0.0
15000 (20000	17.3	17.2	-.1	-.2	-.2	0.0	17.1	16.9	-.1
20000 (30000	42.0	42.0	0.0	0.0	0.0	0.0	42.0	42.0	0.0
30000 (50000	79.7	79.7	0.0	0.0	0.0	0.0	79.7	79.7	0.0
50000 (100000	45.8	45.4	-.4	-.0	-.0	0.0	45.8	45.3	-.4
100000 (200000	18.7	18.5	-.2	0.0	0.0	0.0	18.7	18.5	-.2
200000 (*****	11.5	11.2	-.3	0.0	0.0	0.0	11.5	11.2	-.3
TOTALS	233.7	232.5	-.1.2	-1.9	-1.9	0.0	231.7	230.5	-.1.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE		RETURNS MADE		TAX DECREASES		TAX INCREASES		CHANGED THEIR	
	NONTAXABLE	TAXABLE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
(DOLLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)
***** (5000	1.	-.003	0.	0.000	18.	-.149	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	41.	-.143	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	144.	-.007	0.	0.000	0.	0.000
50000 (100000	19.	-.047	0.	0.000	1685.	-.418	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	813.	-.223	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	205.	-.271	0.	0.000	0.	0.000
ITEMIZE, Total	20.	-.050	0.	0.000	2906.	-.1211	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	-.000	0.	0.000	0.	-.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	52.	-.002	0.	0.000	52.	-.002
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	52.	-.002	0.	0.000	52.	-.002
***** (5000	1.	-.003	0.	0.000	19.	-.149	0.	0.000	0.	-.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	41.	-.143	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	144.	-.007	0.	0.000	0.	0.000
50000 (100000	19.	-.047	0.	0.000	1736.	-.420	0.	0.000	52.	-.002
100000 (200000	0.	0.000	0.	0.000	813.	-.223	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	205.	-.271	0.	0.000	0.	0.000
ALL RETURNS, Total	20.	-.050	0.	0.000	2958.	-.1213	0.	0.000	52.	-.002

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 18

Plan Y: CONFERENCE BILL #19

Data for: FEDERAL FILERS ONLY

BEHAVIORAL ADJUSTMENT TO CHARITABLE

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	32.6	32.6	-71.4	-71.4	0.0	88.1	88.1	-.0
5000 (10000	231	57.6	49.6	49.6	397.6	397.6	0.0	220.5	220.5	.0
10000 (15000	161	46.4	33.6	33.6	556.1	556.1	0.0	274.4	275.0	.6
15000 (20000	142	39.7	38.1	38.1	734.3	734.3	0.0	424.5	425.5	1.0
20000 (30000	192	57.9	55.2	55.2	1382.1	1382.1	0.0	872.7	874.2	1.5
30000 (50000	248	56.2	55.1	55.1	2069.2	2069.2	0.0	1393.7	1396.5	2.9
50000 (100000	193	18.0	17.7	17.7	1033.5	1033.5	0.0	691.2	692.3	1.1
100000 (200000	123	2.1	2.1	2.1	308.7	308.7	0.0	216.2	216.8	.6
200000 (*****	74	.3	.3	.3	167.7	167.7	0.0	110.3	112.1	1.8
TOTALS	1699	334.0	284.3	284.3	6577.6	6577.6	0.0	4283.5	4292.9	9.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	2.8	2.8	28.4	28.4	28.4	28.4	.0	.0	0.0	0.0
5000 (10000	8.0	8.0	104.2	104.2	75.9	75.9	.2	.2	0.0	0.0
10000 (15000	24.5	24.5	201.6	201.6	88.2	88.2	2.5	2.5	0.0	0.0
15000 (20000	25.1	25.1	233.6	232.6	76.5	76.5	1.5	1.5	0.0	0.0
20000 (30000	47.6	47.6	373.6	372.1	160.6	160.6	.5	.5	0.0	0.0
30000 (50000	52.3	52.3	501.9	499.0	174.9	174.9	.6	.6	0.0	0.0
50000 (100000	17.8	17.8	292.3	291.2	61.3	61.3	.7	.7	0.0	0.0
100000 (200000	2.1	2.1	86.1	85.5	6.5	6.5	.2	.2	0.0	0.0
200000 (*****	.3	.3	56.3	54.6	1.0	1.0	.0	.0	0.0	0.0
TOTALS	188.6	188.6	1877.9	1868.6	657.3	657.3	6.3	6.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.1	2.1	-.0	0.0	0.0	0.0	2.1	2.1	-.0
5000 (10000	7.1	7.1	.0	-.2	-.2	0.0	7.0	7.0	.0
10000 (15000	9.3	9.3	.0	-1.5	-1.5	0.0	7.8	7.8	.0
15000 (20000	17.2	17.2	.1	-.2	-.2	0.0	16.9	17.0	.1
20000 (30000	42.8	42.1	.1	0.0	0.0	0.0	42.0	42.1	.1
30000 (50000	79.7	79.9	.2	0.0	0.0	0.0	79.7	79.9	.2
50000 (100000	45.4	45.5	.1	-.0	-.0	0.0	45.3	45.4	.1
100000 (200000	18.5	18.6	.1	0.0	0.0	0.0	18.5	18.6	.1
200000 (*****	11.2	11.4	.2	0.0	0.0	0.0	11.2	11.4	.2
TOTALS	232.5	233.2	.7	-1.9	-1.9	0.0	230.5	231.3	.8

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	1.	-.003	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	17011.	.026	0.	0.000
15000 (20000	0.	0.000	0.	0.000	385.	-.003	19568.	.053	0.	0.000
20000 (30000	0.	0.000	0.	0.000	513.	-.018	33985.	.106	0.	0.000
30000 (50000	0.	0.000	0.	0.000	251.	-.001	38393.	.234	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15868.	.897	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1330.	.062	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	277.	.194	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	1150.	-.017	127832.	.774	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	1.	-.003	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1399.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	17011.	.026	0.	0.000
15000 (20000	0.	0.000	0.	0.000	385.	-.003	19568.	.053	0.	0.000
20000 (30000	0.	0.000	0.	0.000	513.	-.018	33985.	.106	0.	0.000
30000 (50000	0.	0.000	0.	0.000	251.	-.001	38393.	.234	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15868.	.897	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1330.	.062	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	277.	.194	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	1150.	-.017	127832.	.774	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	343	55.8	29.2	32.6	-129.1	-71.4	57.7	41.0	88.1	39.1
5000 (10000	231	57.6	49.2	49.6	377.4	397.6	20.2	181.9	220.5	38.5
10000 (15000	161	46.4	33.3	33.6	518.8	556.1	37.2	222.2	275.0	52.9
15000 (20000	142	39.7	37.4	38.1	673.5	734.3	60.7	367.7	425.5	57.7
20000 (30000	192	57.9	53.8	55.2	1324.1	1382.1	57.9	762.1	874.2	112.1
30000 (50000	248	56.2	55.1	55.1	1981.9	2069.2	87.3	1251.4	1396.5	145.1
50000 (100000	193	18.0	17.7	17.7	957.3	1033.5	76.1	590.7	692.3	101.6
100000 (200000	123	2.1	2.1	2.1	260.5	308.7	48.1	162.7	216.8	54.1
200000 (*****	74	.3	.3	.3	110.0	167.7	57.7	48.0	112.1	63.3
TOTALS	1699	334.0	277.9	284.3	6074.6	6577.6	503.0	3628.5	4292.9	664.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	2.6	2.8	28.6	28.4	39.8	28.4	.8	.8	0.0	0.0
5000 (10000	6.2	8.0	98.1	104.2	97.3	75.9	.2	.2	0.0	0.0
10000 (15000	23.3	24.5	281.4	291.0	95.6	88.2	2.6	2.5	0.0	0.0
15000 (20000	29.6	25.1	217.8	232.6	91.3	76.5	1.8	1.5	0.0	0.0
20000 (30000	48.1	47.6	425.1	372.1	162.9	160.6	1.4	.5	0.0	0.0
30000 (50000	54.5	52.3	533.5	499.0	180.1	174.9	.9	.6	0.0	0.0
50000 (100000	16.0	17.8	314.7	291.2	63.1	61.3	1.0	.7	0.0	0.0
100000 (200000	2.1	2.1	90.5	85.5	7.6	6.5	.4	.2	0.0	0.0
200000 (*****	.3	.3	59.9	54.6	1.3	1.0	.1	.0	0.0	0.0
TOTALS	184.7	188.6	1981.6	1868.6	738.9	657.3	8.3	6.3	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.9	2.1	1.2	0.0	0.0	0.0	.9	2.1	1.2
5000 (10000	5.3	7.1	1.9	-.2	-.2	0.0	5.1	7.0	1.9
10000 (15000	7.1	9.3	2.2	-2.0	-1.5	.5	5.1	7.8	2.6
15000 (20000	14.1	17.2	3.1	-.2	-.2	0.0	13.9	17.0	3.1
20000 (30000	34.6	42.1	7.5	0.0	0.0	0.0	34.6	42.1	7.5
30000 (50000	67.7	79.9	12.2	0.0	0.0	0.0	67.7	79.9	12.2
50000 (100000	36.4	45.5	9.0	-.0	-.0	0.0	36.4	45.4	9.1
100000 (200000	12.9	18.6	5.7	0.0	0.0	0.0	12.9	18.6	5.7
200000 (*****	4.5	11.4	6.9	0.0	0.0	0.0	4.5	11.4	6.9
TOTALS	183.4	233.2	49.8	-2.4	-1.9	.5	181.0	231.3	50.3

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	422.	.004	0.	0.000	811.	.005	314.	.002
5000 (10000	0.	0.000	108.	.004	0.	0.000	2213.	.076	38.	0.000
10000 (15000	0.	0.000	280.	1.008	0.	0.000	19829.	2.001	116.	.014
15000 (20000	0.	0.000	727.	.038	127.	-.001	28332.	2.475	5577.	.091
20000 (30000	0.	0.000	1374.	.255	243.	-.001	46842.	7.081	999.	.020
30000 (50000	0.	0.000	61.	1.493	0.	0.000	53651.	11.665	2704.	.112
50000 (100000	0.	0.000	33.	.069	0.	0.000	17927.	9.071	167.	.025
100000 (200000	0.	0.000	35.	.771	0.	0.000	2142.	5.732	0.	0.000
200000 (*****	0.	0.000	5.	.725	17.	-.004	315.	6.900	0.	0.000
ITEMIZE, Total	0.	0.000	3846.	5.257	386.	-.006	171263.	45.805	9915.	.264
***** (5000	0.	0.000	4259.	.644	132.	-.000	24607.	1.243	506.	.258
5000 (10000	0.	0.000	304.	.010	1242.	-.000	24765.	1.010	1852.	.105
10000 (15000	0.	0.000	0.	0.000	445.	-.000	9019.	.639	1296.	.058
15000 (20000	0.	0.000	41.	.203	547.	-.000	3336.	.641	1144.	.244
20000 (30000	0.	0.000	0.	0.000	460.	-.000	4910.	.388	487.	.052
30000 (50000	0.	0.000	6.	.425	0.	0.000	1146.	.538	505.	.445
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	4610.	1.283	2826.	-.001	67784.	4.458	5790.	1.163
***** (5000	0.	0.000	4681.	.648	132.	-.000	25418.	1.249	820.	.261
5000 (10000	0.	0.000	412.	.814	1242.	-.000	26978.	1.886	1890.	.105
10000 (15000	0.	0.000	280.	1.008	445.	-.000	28048.	2.648	1412.	.072
15000 (20000	0.	0.000	768.	.243	674.	-.002	31668.	3.116	6721.	.335
20000 (30000	0.	0.000	1374.	.255	703.	-.001	51752.	7.469	1486.	.072
30000 (50000	0.	0.000	67.	1.918	0.	0.000	54797.	12.203	3289.	.557
50000 (100000	0.	0.000	33.	.069	0.	0.000	17927.	9.071	167.	.025
100000 (200000	0.	0.000	35.	.771	0.	0.000	2142.	5.732	0.	0.000
200000 (*****	0.	0.000	5.	.725	17.	-.004	315.	6.900	0.	0.000
ALL RETURNS, Total	0.	0.000	7656.	6.540	3212.	-.007	239046.	50.264	15705.	1.427

State Tax Liability for Montana

**1988 Levels of Income
1988 Tax Law**

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000's)	PLAN X (000's)	PLAN Y (000's)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	24.6	-132.3	-131.8	.5	35.2	35.3	.2
5000 - 10000	226	56.7	50.0	50.0	383.6	384.2	.6	186.7	187.1	.4
10000 - 15000	162	48.3	34.3	34.3	547.1	548.2	1.0	223.9	224.5	.6
15000 - 20000	125	39.1	34.1	34.1	610.0	611.2	1.2	353.9	354.8	.9
20000 - 30000	198	57.8	52.8	52.8	1278.7	1280.2	1.5	694.3	695.5	1.2
30000 - 50000	228	64.2	63.0	63.0	2215.5	2216.7	1.2	1376.0	1376.9	.9
50000 - 100000	196	21.9	21.5	21.5	1197.1	1198.3	1.2	756.3	757.1	.8
100000 - 200000	119	2.5	2.4	2.4	288.1	288.4	.4	177.3	177.6	.2
200000 >*****	71	.3	.3	.3	115.4	115.4	.0	52.4	52.5	.0
TOTALS	1699	345.6	282.9	282.9	6503.2	6510.8	7.6	3855.9	3861.2	5.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000's)	PLAN Y (000's)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** < 5000	10.2	10.2	28.7	28.7	41.9	41.9	.8	.8	0.0	0.0
5000 - 10000	7.5	7.5	102.9	103.1	94.1	94.1	.2	.2	0.0	0.0
10000 - 15000	25.9	25.9	223.2	223.3	100.5	100.9	2.8	2.8	0.0	0.0
15000 - 20000	23.8	23.8	189.5	189.8	88.0	88.0	1.9	1.9	0.0	0.0
20000 - 30000	48.7	48.7	416.6	416.9	176.8	176.8	1.3	1.3	0.0	0.0
30000 - 50000	62.4	62.4	636.1	636.5	208.7	208.7	.9	.9	0.0	0.0
50000 - 100000	21.9	21.9	371.0	371.3	78.0	78.0	1.4	1.4	0.0	0.0
100000 - 200000	2.5	2.5	102.4	102.4	8.8	8.8	.4	.4	0.0	0.0
200000 >*****	.3	.3	61.8	61.8	1.2	1.2	.0	.0	0.0	0.0
TOTALS	203.1	203.1	2132.1	2133.8	798.0	798.4	9.1	9.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	.7	.7	.0	0.0	0.0	0.0	.7	.7	.0
5000 - 10000	5.2	5.3	.0	-.2	-.2	0.0	5.1	5.1	.0
10000 - 15000	6.9	6.9	.0	-2.2	-2.2	0.0	4.7	4.7	.0
15000 - 20000	13.1	13.2	.0	-.4	-.4	0.0	12.8	12.8	.0
20000 - 30000	28.5	28.5	.0	0.0	0.0	0.0	28.5	28.5	.0
30000 - 50000	70.3	70.4	.1	-.0	-.0	0.0	70.3	70.4	.1
50000 - 100000	44.7	44.7	.1	-.1	-.1	0.0	44.6	44.7	.1
100000 - 200000	13.4	13.4	.0	0.0	0.0	0.0	13.4	13.4	.0
200000 >*****	5.0	5.0	.0	0.0	0.0	0.0	5.0	5.0	.0
TOTALS	187.8	188.1	.3	-2.8	-2.8	0.0	185.0	185.3	.3

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE		PRESENTLY NONTAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH	
	RETURNS MADE NONTAXABLE	NUMBER OF RETURNS (DOLLARS)	RETURNS MADE TAXABLE	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF TAX DECREASE (\$ MIL)	TAX DECREASES	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF TAX INCREASE (\$ MIL)	TAX INCREASES	CHANGED THEIR TYPE OF DEDUCTION
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	25.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1539.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5572.	.024	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6258.	.036	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1754.	-.014	6885.	.039	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	15037.	.069	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	9112.	.063	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1737.	.023	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	216.	.003	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	1762.	-.014	46381.	.260	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	2889.	.004	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3267.	.007	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	276.	.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1859.	.013	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2363.	.018	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	311.	.002	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	10086.	.045	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	2833.	.004	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4806.	.009	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5848.	.025	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8117.	.049	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1754.	-.014	9248.	.057	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	15349.	.071	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	9112.	.063	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1737.	.023	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	216.	.003	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	1762.	-.014	56466.	.305	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-131.8	-131.8	.0	35.3	35.3	.0
5000 (10000	226	56.7	58.0	58.0	384.2	384.2	-.0	187.1	186.2	-.9
10000 (15000	162	48.3	34.3	34.3	548.2	548.2	.0	224.5	223.3	-1.2
15000 (20000	125	39.1	34.1	34.1	611.2	611.2	-.0	354.8	354.8	.0
20000 (30000	198	57.8	52.8	52.8	1280.2	1280.2	0.0	695.5	695.5	0.0
30000 (50000	228	64.2	63.0	63.0	2216.7	2216.7	0.0	1376.9	1376.9	0.0
50000 (100000	196	21.9	21.5	21.5	1198.3	1198.3	0.0	757.1	757.1	0.0
100000 (200000	119	2.5	2.4	2.4	288.4	288.4	0.0	177.6	177.6	0.0
200000 (*****	71	.3	.3	.3	115.4	115.4	0.0	52.5	52.5	0.0
TOTALS	1699	345.6	282.9	282.9	6510.8	6510.8	-.0	3861.2	3859.1	-2.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	18.2	18.2	28.7	28.7	41.9	41.9	.0	.0	0.0	0.0
5000 (10000	7.5	7.5	103.1	104.0	94.1	94.1	.2	.2	0.0	0.0
10000 (15000	25.9	26.0	223.3	224.5	100.9	100.9	2.8	2.8	0.0	0.0
15000 (20000	23.8	23.8	189.8	189.8	88.0	88.0	1.9	1.9	0.0	0.0
20000 (30000	48.7	48.7	416.9	416.9	176.8	176.8	1.3	1.3	0.0	0.0
30000 (50000	62.4	62.4	636.5	636.5	208.7	208.7	.9	.9	0.0	0.0
50000 (100000	21.9	21.9	371.3	371.3	78.0	78.0	1.4	1.4	0.0	0.0
100000 (200000	2.5	2.5	102.4	102.4	8.8	8.8	.4	.4	0.0	0.0
200000 (*****	.3	.3	61.8	61.8	1.2	1.2	.0	.0	0.0	0.0
TOTALS	203.1	203.2	2133.8	2135.9	798.4	798.4	9.1	9.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	5.3	5.2	-.0	-.2	-.2	0.0	5.1	5.0	-.0
10000 (15000	6.9	6.8	-.0	-2.2	-2.2	-.0	4.7	4.7	-.0
15000 (20000	13.2	13.2	0.0	-.4	-.4	0.0	12.8	12.8	0.0
20000 (30000	28.5	28.5	0.0	0.0	0.0	0.0	28.5	28.5	0.0
30000 (50000	70.4	70.4	0.0	-.0	-.0	0.0	70.4	70.4	0.0
50000 (100000	44.7	44.7	0.0	-.1	-.1	0.0	44.7	44.7	0.0
100000 (200000	13.4	13.4	0.0	0.0	0.0	0.0	13.4	13.4	0.0
200000 (*****	5.0	5.0	0.0	0.0	0.0	0.0	5.0	5.0	0.0
TOTALS	188.1	188.0	-.1	-2.8	-2.8	-.0	185.3	185.3	-.1

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1539.	-.018	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	7957.	-.038	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	9496.	-.056	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	139.	-.001	0.	0.000	139.	-.001
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	139.	-.001	0.	0.000	139.	-.001
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1539.	-.018	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	8996.	-.038	0.	0.000	139.	-.001
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	9635.	-.056	0.	0.000	139.	-.001

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-131.8	-131.8	.0	35.3	35.3	.0
5000 (10000	226	56.7	56.0	56.0	384.2	384.2	-.0	186.2	186.2	-.0
10000 (15000	162	48.3	34.3	34.3	548.2	548.2	.0	223.3	223.3	-.0
15000 (20000	125	39.1	34.1	34.1	611.2	611.2	-.0	354.8	354.7	-.1
20000 (30000	198	57.8	52.8	52.8	1288.2	1288.2	.0	695.5	693.5	-2.0
30000 (50000	228	64.2	63.0	63.0	2216.7	2216.7	-.0	1376.9	1369.9	-7.0
50000 (100000	196	21.9	21.5	21.5	1198.3	1198.3	-.0	757.1	750.1	-7.0
100000 (200000	119	2.5	2.4	2.4	288.4	288.4	-.0	177.6	177.2	-.4
200000 (*****	71	.3	.3	.3	115.4	115.4	-.0	52.5	52.3	-.2
TOTALS	1699	345.6	282.9	282.9	6510.8	6510.8	-.0	3859.1	3842.4	-16.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	18.2	18.2	28.7	28.7	41.9	41.9	.0	.0	0.0	0.0
5000 (10000	7.5	7.5	104.0	104.0	94.1	94.1	.2	.2	0.0	0.0
10000 (15000	26.0	26.0	224.5	224.5	100.9	100.9	2.8	2.8	0.0	0.0
15000 (20000	23.8	23.8	189.8	189.9	88.0	88.0	1.9	1.9	0.0	0.0
20000 (30000	48.7	49.0	416.9	418.9	176.8	176.8	1.3	1.3	0.0	0.0
30000 (50000	62.4	62.7	636.5	643.4	208.7	208.7	.9	.9	0.0	0.0
50000 (100000	21.9	21.9	371.3	378.3	78.0	78.0	1.4	1.4	0.0	0.0
100000 (200000	2.5	2.5	102.4	102.9	8.8	8.8	.4	.4	0.0	0.0
200000 (*****	.3	.3	61.8	62.0	1.2	1.2	.0	.0	0.0	0.0
TOTALS	203.2	203.0	2135.9	2152.6	798.4	798.4	9.1	9.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	5.2	5.2	0.0	-.2	-.2	0.0	5.0	5.0	0.0
10000 (15000	6.8	6.8	-.0	-2.2	-2.2	0.0	4.7	4.7	-.0
15000 (20000	13.2	13.1	-.0	-.4	-.4	0.0	12.8	12.8	-.0
20000 (30000	28.5	28.5	-.1	0.0	0.0	0.0	28.5	28.5	-.1
30000 (50000	70.4	69.9	-.5	-.0	-.0	-.0	70.4	69.9	-.5
50000 (100000	44.7	44.2	-.6	-.1	-.1	-.0	44.7	44.1	-.6
100000 (200000	13.4	13.4	-.0	0.0	0.0	0.0	13.4	13.4	-.0
200000 (*****	5.0	5.0	-.0	0.0	0.0	0.0	5.0	5.0	-.0
TOTALS	188.0	186.9	-1.2	-2.8	-2.8	-.0	185.3	184.1	-1.2

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2199.	-.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	4099.	-.004	0.	0.000	0.	0.000
20000 (32000	54.	-.000	0.	0.000	15833.	-.092	1754.	.018	0.	0.000
32000 (50000	0.	0.000	0.	0.000	33901.	-.474	663.	.302	0.	0.000
50000 (100000	0.	0.000	0.	0.000	17564.	-.556	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1158.	-.041	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	202.	-.016	9.	.000	0.	0.000
ITEMIZE, Total	54.	-.000	0.	0.000	74955.	-1.182	2426.	.021	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	254.	-.006	0.	0.000	254.	-.006
30000 (50000	0.	0.000	0.	0.000	262.	-.008	0.	0.000	262.	-.008
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	516.	-.013	0.	0.000	516.	-.013
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2199.	-.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	4099.	-.004	0.	0.000	0.	0.000
20000 (30000	54.	-.000	0.	0.000	16086.	-.097	1754.	.018	254.	-.006
30000 (50000	0.	0.000	0.	0.000	34163.	-.482	663.	.302	262.	-.008
50000 (100000	0.	0.000	0.	0.000	17564.	-.556	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1158.	-.041	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	202.	-.016	9.	.000	0.	0.000
ALL RETURNS, Total	54.	-.000	0.	0.000	75471.	-1.196	2426.	.021	516.	-.013

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	24.6	-131.8	-131.8	0.0	35.3	35.3	0.0
5000 - 10000	226	56.7	50.0	50.0	384.2	384.2	0.0	186.2	186.2	0.0
10000 - 15000	162	48.3	34.3	34.3	548.2	548.2	0.0	223.3	223.3	0.0
15000 - 20000	125	39.1	34.1	34.1	611.2	611.2	0.0	354.7	354.7	0.0
20000 - 30000	198	57.8	52.8	52.8	1280.2	1280.4	.2	693.5	693.5	.0
30000 - 50000	228	64.2	63.0	63.0	2216.7	2227.3	10.6	1369.9	1377.8	7.9
50000 - 100000	196	21.9	21.5	21.5	1198.3	1210.6	12.3	750.1	750.1	8.1
100000 - 200000	119	2.5	2.4	2.4	288.4	290.3	1.9	177.2	178.4	1.3
200000 - *****	71	.3	.3	.3	115.4	115.8	.4	52.3	52.5	.2
TOTALS	1699	345.6	282.9	282.9	6510.8	6536.1	25.3	3842.4	3859.9	17.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** < 5000	10.2	10.2	28.7	28.7	41.9	41.9	.0	.0	0.0	0.0
5000 - 10000	7.5	7.5	104.0	104.0	94.1	94.1	.2	.2	0.0	0.0
10000 - 15000	26.0	26.0	224.5	224.5	100.9	100.9	2.8	2.8	0.0	0.0
15000 - 20000	23.8	23.8	189.9	189.9	88.0	88.0	1.9	1.9	0.0	0.0
20000 - 30000	49.0	49.0	418.9	418.9	176.8	176.8	1.3	1.3	0.0	0.0
30000 - 50000	62.7	62.7	643.4	646.1	208.7	208.7	.9	.9	0.0	0.0
50000 - 100000	21.9	21.9	378.3	382.2	78.0	78.0	1.4	1.4	0.0	0.0
100000 - 200000	2.5	2.5	102.9	103.5	8.8	8.8	.4	.4	0.0	0.0
200000 - *****	.3	.3	62.0	62.1	1.2	1.2	.0	.0	0.0	0.0
TOTALS	283.8	283.8	2152.6	2159.9	798.4	798.4	9.1	9.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 - 10000	5.2	5.2	0.0	-.2	-.2	0.0	5.0	5.0	0.0
10000 - 15000	6.8	6.8	0.0	-.2	-.2	0.0	4.7	4.7	0.0
15000 - 20000	13.1	13.1	0.0	-.4	-.4	0.0	12.8	12.8	0.0
20000 - 30000	28.5	28.5	0.0	0.0	0.0	0.0	28.5	28.5	0.0
30000 - 50000	69.9	70.4	.5	-.0	-.0	0.0	69.9	70.4	.5
50000 - 100000	44.2	44.8	.6	-.1	-.1	0.0	44.1	44.7	.6
100000 - 200000	13.4	13.5	.1	0.0	0.0	0.0	13.4	13.5	.1
200000 - *****	5.0	5.0	0.0	0.0	0.0	0.0	5.0	5.0	0.0
TOTALS	186.9	188.1	1.2	-2.8	-2.8	0.0	184.1	185.3	1.2

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	87.	.002	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5849.	.543	0.	0.000
50000 (100000	0.	0.000	0.	0.000	4.	-.000	6854.	.611	0.	0.000
100000 (200000	0.	0.000	0.	0.000	276.	-.014	568.	.088	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	141.	.017	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	280.	-.014	13499.	1.268	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	87.	.002	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5849.	.543	0.	0.000
50000 (100000	0.	0.000	0.	0.000	4.	-.000	6854.	.611	0.	0.000
100000 (200000	0.	0.000	0.	0.000	276.	-.014	568.	.088	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	141.	.017	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	280.	-.014	13499.	1.268	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	24.6	-131.8	-128.8	3.0	35.3	35.3	.0
5000 - 10000	226	56.7	58.0	58.1	384.2	385.2	1.0	186.2	186.6	.5
10000 - 15000	162	48.3	34.3	34.3	548.2	548.5	.3	223.3	223.4	.1
15000 - 20000	125	39.1	34.1	34.3	611.2	611.7	.6	354.7	354.9	.2
20000 - 30000	198	57.8	52.8	52.8	1280.4	1282.1	1.8	693.5	695.1	1.5
30000 - 50000	228	64.2	63.0	63.0	2227.3	2228.5	1.2	1377.8	1378.6	.8
50000 - 100000	196	21.9	21.5	21.5	1210.6	1212.1	1.6	758.1	759.1	.9
100000 - 200000	119	2.5	2.4	2.4	290.3	291.3	1.0	178.4	178.9	.5
200000 >*****	71	.3	.3	.3	115.8	116.5	.8	52.5	52.9	.4
TOTALS	1699	345.6	282.9	283.2	6536.1	6547.2	11.1	3859.9	3864.9	5.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** < 5000	18.2	18.2	28.7	29.7	41.9	41.9	.0	.0	.0	.0
5000 - 10000	7.5	7.5	184.8	184.4	94.1	94.2	.2	.2	.0	.0
10000 - 15000	26.8	26.8	224.5	224.7	108.9	108.9	2.8	2.8	.0	.0
15000 - 20000	23.8	23.8	189.9	190.1	88.8	88.8	1.9	1.9	.0	.0
20000 - 30000	49.0	49.0	418.9	419.1	176.8	176.8	1.3	1.3	.0	.0
30000 - 50000	62.7	62.7	646.1	646.5	200.7	200.7	.9	.9	.0	.0
50000 - 100000	21.9	21.9	382.2	382.8	78.0	78.0	1.4	1.4	.0	.0
100000 - 200000	2.5	2.5	183.5	183.9	8.8	8.9	.4	.4	.0	.0
200000 >*****	.3	.3	62.1	62.4	1.2	1.2	.0	.0	.0	.0
TOTALS	203.8	203.8	2159.9	2163.5	798.4	798.7	9.1	9.1	.0	.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	.7	.7	.0	8.0	8.0	0.0	.7	.7	.0	
5000 - 10000	5.2	5.3	.0	-.2	-.2	0.0	5.0	5.1	.0	
10000 - 15000	6.8	6.8	0.0	-2.2	-2.2	0.0	4.7	4.7	0.0	
15000 - 20000	13.1	13.2	.0	-.4	-.4	0.0	12.8	12.8	0.0	
20000 - 30000	28.5	28.5	.1	0.0	0.0	0.0	28.5	28.5	.1	
30000 - 50000	70.4	70.5	.1	-.0	-.0	0.0	70.4	70.5	.1	
50000 - 100000	44.8	44.9	.1	-.1	-.1	0.0	44.7	44.8	.1	
100000 - 200000	13.5	13.5	0.0	0.0	0.0	0.0	13.5	13.5	0.0	
200000 >*****	5.0	5.0	0.0	0.0	0.0	0.0	5.0	5.0	0.0	
TOTALS	188.1	188.4	.3	-2.8	-2.8	0.0	185.3	185.6	.3	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2439.	.003	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3349.	.003	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1839.	-.025	13949.	.065	0.	0.000
30000 (50000	0.	0.000	0.	0.000	87.	-.001	10696.	.052	0.	0.000
50000 (100000	0.	0.000	0.	0.000	3.	-.000	6752.	.074	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1398.	.027	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	23.	-.000	213.	.043	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	1152.	-.026	38797.	.270	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	463.	.000	0.	0.000
5000 (10000	0.	0.000	142.	.000	0.	0.000	5569.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	83.	-.001	2056.	.005	0.	0.000
15000 (20000	0.	0.000	0.	0.000	88.	-.001	1680.	.003	0.	0.000
20000 (30000	0.	0.000	0.	0.000	58.	-.000	2626.	.015	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	460.	.005	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	142.	.000	222.	-.001	12853.	.048	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	463.	.000	0.	0.000
5000 (10000	0.	0.000	142.	.000	0.	0.000	8009.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	83.	-.001	2056.	.005	0.	0.000
15000 (20000	0.	0.000	0.	0.000	88.	-.001	5029.	.008	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1098.	-.025	16574.	.081	0.	0.000
30000 (50000	0.	0.000	0.	0.000	87.	-.001	11156.	.057	0.	0.000
50000 (100000	0.	0.000	0.	0.000	3.	-.000	6752.	.074	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1398.	.027	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	23.	-.000	213.	.043	0.	0.000
ALL RETURNS, Total	0.	0.000	142.	.000	1373.	-.027	51650.	.310	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	24.6	-128.8	-104.9	23.8	35.3	41.5	6.2
5000 < 10000	226	56.7	50.1	50.1	385.2	386.3	1.1	186.6	187.5	.9
10000 < 15000	162	48.3	34.3	34.3	548.5	548.5	.0	223.4	223.5	.0
15000 < 20000	125	39.1	34.3	34.3	611.7	613.1	1.4	354.9	356.3	1.4
20000 < 30000	198	57.8	52.8	52.8	1282.1	1282.5	.3	695.1	695.1	.1
30000 < 50000	228	64.2	63.0	63.0	2228.5	2236.5	8.0	1378.6	1384.7	6.1
50000 < 100000	196	21.9	21.5	21.6	1212.1	1223.8	11.6	759.1	767.2	8.1
100000 < 200000	119	2.5	2.4	2.4	291.3	297.5	6.2	178.9	183.4	4.5
200000 < *****	71	.3	.3	.3	116.5	128.4	11.8	52.9	60.3	7.4
TOTALS	1699	345.6	283.2	283.3	6547.2	6611.6	64.4	3864.9	3899.5	34.7
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** < 5000	10.2	10.2	29.7	36.5	41.9	42.1	.0	.0	.0	.0
5000 < 10000	7.5	7.5	104.4	104.6	94.2	94.2	.2	.2	.0	.0
10000 < 15000	26.0	26.0	224.7	224.7	100.9	100.9	2.8	2.8	.0	.0
15000 < 20000	23.8	23.8	198.1	198.0	88.0	88.0	1.9	1.9	.0	.0
20000 < 30000	49.0	48.8	419.1	419.1	176.8	177.1	1.3	1.3	.0	.0
30000 < 50000	62.7	62.7	646.5	648.2	208.7	208.9	.9	.9	.0	.0
50000 < 100000	21.9	21.9	382.8	386.3	78.0	78.0	1.4	1.4	.0	.0
100000 < 200000	2.5	2.5	103.9	105.5	8.9	8.9	.4	.4	.0	.0
200000 < *****	.3	.3	62.4	66.8	1.2	1.2	.0	.0	.0	.0
TOTALS	203.8	203.6	2163.5	2181.9	798.7	799.4	9.1	9.1	.0	.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	.7	1.2	.5	8.8	8.8	0.0	.7	1.2	.5	
5000 < 10000	5.3	5.3	.0	-.2	-.2	0.0	5.1	5.1	.0	
10000 < 15000	6.8	6.8	.0	-2.2	-2.2	0.0	4.7	4.7	.0	
15000 < 20000	13.2	13.2	.1	-.4	-.4	0.0	12.8	12.9	.1	
20000 < 30000	28.5	28.5	.0	0.0	0.0	0.0	28.5	28.5	.0	
30000 < 50000	78.5	71.0	.5	-.8	-.8	0.0	78.5	71.0	.5	
50000 < 100000	44.9	45.6	.7	-.1	-.1	0.0	44.8	45.5	.7	
100000 < 200000	13.5	13.9	.4	0.0	0.0	0.0	13.5	13.9	.4	
200000 < *****	5.0	5.8	.8	0.0	0.0	0.0	5.0	5.8	.8	
TOTALS	188.4	191.4	3.0	-2.8	-2.8	0.0	185.6	188.6	3.0	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	214.	.056	0.	0.000	376.	.070	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	189.	0.000
30000 (50000	0.	0.000	48.	.090	0.	0.000	569.	.505	0.	0.000
50000 (100000	0.	0.000	22.	.187	0.	0.000	1835.	.674	0.	0.000
100000 (200000	0.	0.000	25.	.272	0.	0.000	313.	.397	0.	0.000
200000 (*****	0.	0.000	9.	.171	0.	0.000	150.	.777	0.	0.000
ITEMIZE, Total	0.	0.000	317.	.785	0.	0.000	2443.	2.424	189.	0.000
***** (5000	0.	0.000	66.	.488	0.	0.000	66.	.488	74.	.488
5000 (10000	0.	0.000	0.	0.000	0.	0.000	721.	.834	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	62.	.002	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	58.	.005	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	66.	.488	0.	0.000	899.	.529	74.	.488
***** (5000	0.	0.000	66.	.488	0.	0.000	66.	.488	74.	.488
5000 (10000	0.	0.000	0.	0.000	0.	0.000	721.	.834	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	62.	.002	0.	0.000
15000 (20000	0.	0.000	214.	.056	0.	0.000	376.	.070	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	58.	.005	189.	0.000
30000 (50000	0.	0.000	48.	.090	0.	0.000	569.	.505	0.	0.000
50000 (100000	0.	0.000	22.	.187	0.	0.000	1835.	.674	0.	0.000
100000 (200000	0.	0.000	25.	.272	0.	0.000	313.	.397	0.	0.000
200000 (*****	0.	0.000	9.	.171	0.	0.000	150.	.777	0.	0.000
ALL RETURNS, Total	0.	0.000	383.	1.273	0.	0.000	3342.	2.953	263.	.488

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

Data for: FEDERAL FILERS ONLY

EMPLOYEE, MOVING, & MISC DEDUCTIONS

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	24.6	-104.9	-103.6	1.3	41.5	41.7	.2
5000 < 10000	226	56.7	50.1	50.1	386.3	398.8	12.5	187.5	192.5	5.0
10000 < 15000	162	48.3	34.3	34.3	548.5	568.5	20.0	223.5	227.0	3.5
15000 < 20000	125	39.1	34.3	34.3	613.1	633.6	20.4	356.3	368.9	4.5
20000 < 30000	198	57.8	52.8	53.8	1282.5	1301.5	19.0	695.1	707.6	12.5
30000 < 50000	228	64.2	63.0	63.0	2236.5	2272.4	35.9	1384.7	1400.3	15.6
50000 < 100000	196	21.9	21.6	21.6	1223.8	1236.9	13.1	767.2	774.0	6.9
100000 < 200000	119	2.5	2.4	2.4	297.5	301.4	3.9	183.4	184.0	.6
200000 < *****	71	.3	.3	.3	128.4	128.5	.1	60.3	61.2	.9
TOTALS	1699	345.6	283.3	284.4	6611.6	6737.9	126.3	3899.5	3949.3	49.7
<hr/>										
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	18.2	18.3	36.5	36.6	42.1	42.1	.0	.0	0.0	0.0
5000 < 10000	7.5	11.8	104.6	112.1	94.2	94.2	.2	.2	0.0	0.0
10000 < 15000	26.8	26.7	224.7	240.1	180.9	182.0	2.8	2.8	0.0	0.0
15000 < 20000	23.8	24.8	190.0	205.1	88.0	88.0	1.9	1.9	0.0	0.0
20000 < 30000	48.8	49.7	419.1	424.3	177.1	177.4	1.3	1.3	0.0	0.0
30000 < 50000	62.7	63.0	648.2	667.4	208.9	208.9	.9	.9	0.0	0.0
50000 < 100000	21.9	21.9	386.3	392.8	78.0	78.0	1.4	1.4	0.0	0.0
100000 < 200000	2.5	2.5	105.5	108.8	8.9	8.9	.4	.4	0.0	0.0
200000 < *****	.3	.3	66.8	66.1	1.2	1.2	.0	.0	0.0	0.0
TOTALS	203.6	210.9	2181.9	2253.1	799.4	808.8	9.1	9.2	0.0	0.0
<hr/>										
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.2	1.2	.0	0.0	0.0	0.0	1.2	1.2	.0	
5000 < 10000	5.3	5.5	.2	-.2	-.2	0.0	5.1	5.3	.2	
10000 < 15000	6.8	6.9	.1	-2.2	-2.2	0.0	4.7	4.8	.1	
15000 < 20000	13.2	13.4	.2	-.4	-.4	0.0	12.9	13.1	.2	
20000 < 30000	28.5	29.1	.6	0.0	0.0	0.0	28.5	29.1	.6	
30000 < 50000	71.0	72.2	1.2	-.8	0.0	0.0	71.0	72.2	1.2	
50000 < 100000	45.6	46.0	.5	-.1	-.1	0.0	45.5	46.0	.5	
100000 < 200000	13.9	13.9	.0	0.0	0.0	0.0	13.9	13.9	.0	
200000 < *****	5.8	5.9	.1	0.0	0.0	0.0	5.8	5.9	.1	
TOTALS	191.4	194.2	2.9	-2.8	-2.8	0.0	188.6	191.5	2.9	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION		
	NUMBER OF RETURNS (DOLLARS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)	
++++++ (	5000	0.	0.000	0.	0.000	2.	-0.000	429.	.005	25.	.000
5000 (	10000	0.	0.000	0.	0.000	0.	0.000	1953.	.015	0.	0.000
10000 (	15000	0.	0.000	0.	0.000	0.	0.000	12643.	.000	0.	0.000
15000 (	20000	0.	0.000	0.	0.000	1.	-0.000	14123.	.137	0.	0.000
20000 (	30000	0.	0.000	1068.	.006	2194.	-0.009	33884.	.534	0.	0.000
30000 (	50000	0.	0.000	16.	.001	718.	-0.022	45123.	1.179	0.	0.000
50000 (	100000	0.	0.000	0.	0.000	831.	-0.036	18600.	.507	0.	0.000
100000 (	200000	0.	0.000	0.	0.000	181.	-0.022	1349.	.066	0.	0.000
200000 (+++++	0.	0.000	0.	0.000	0.	0.000	242.	.064	0.	0.000	
ITEMIZE, Total	0.	0.000	1104.	.007	3926.	-0.009	128346.	2.626	25.	.000	
++++++ (	5000	0.	0.000	0.	0.000	0.	0.000	712.	.003	82.	.001
5000 (	10000	0.	0.000	0.	0.000	0.	0.000	5270.	.195	4326.	.173
10000 (	15000	0.	0.000	0.	0.000	0.	0.000	1194.	.042	686.	.028
15000 (	20000	0.	0.000	0.	0.000	0.	0.000	1160.	.051	1004.	.017
20000 (	30000	0.	0.000	0.	0.000	283.	-0.004	1734.	.072	894.	.031
30000 (	50000	0.	0.000	0.	0.000	0.	0.000	184.	.013	306.	.003
50000 (	100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (	200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	
NON-ITEMIZE, Total	0.	0.000	0.	0.000	283.	-0.004	10253.	.376	7298.	.245	
++++++ (	5000	0.	0.000	0.	0.000	2.	-0.000	1140.	.008	107.	.001
5000 (	10000	0.	0.000	0.	0.000	0.	0.000	7224.	.209	4326.	.173
10000 (	15000	0.	0.000	0.	0.000	0.	0.000	13837.	.122	686.	.028
15000 (	20000	0.	0.000	0.	0.000	1.	-0.000	15283.	.188	1004.	.017
20000 (	30000	0.	0.000	1068.	.006	2397.	-0.012	35618.	.626	894.	.031
30000 (	50000	0.	0.000	16.	.001	718.	-0.022	45307.	1.192	306.	.003
50000 (	100000	0.	0.000	0.	0.000	831.	-0.036	18600.	.507	0.	0.000
100000 (	200000	0.	0.000	0.	0.000	181.	-0.022	1349.	.066	0.	0.000
200000 (+++++	0.	0.000	0.	0.000	0.	0.000	242.	.064	0.	0.000	
ALL RETURNS, Total	0.	0.000	1104.	.007	4130.	-0.002	138599.	3.002	7322.	.246	

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

Data for: FEDERAL FILERS ONLY

LIMIT NON-BUS INTEREST DEDUCTIONS

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-103.6	-103.9	-.3	41.7	41.7	.0
5000 (10000	226	56.7	50.1	50.9	398.8	398.3	-.4	192.5	194.9	2.4
10000 (15000	162	48.3	34.3	34.3	568.5	567.9	-.6	227.0	228.3	1.3
15000 (20000	125	39.1	34.3	35.3	633.6	633.0	-.6	360.9	367.8	6.1
20000 (30000	198	57.8	53.8	54.4	1301.5	1296.7	-4.8	707.6	738.8	31.2
30000 (50000	228	64.2	63.0	63.0	2272.4	2267.0	-5.4	1400.3	1430.6	30.3
50000 (100000	196	21.9	21.6	21.6	1236.9	1234.9	-2.0	774.0	784.8	10.8
100000 (200000	119	2.5	2.4	2.4	301.4	301.1	-.3	184.0	185.1	1.1
200000 (*****	71	.3	.3	.3	128.5	128.3	-.2	61.2	61.5	.3
TOTALS	1699	345.6	284.4	286.7	6737.9	6723.3	-14.5	3949.3	4032.7	83.5
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** (5000	18.3	18.3	36.6	36.4	42.1	42.1	.0	.0	.0	.0
5000 (10000	11.8	11.8	112.1	109.1	94.2	94.3	.2	.2	.0	.0
10000 (15000	26.7	26.7	240.1	237.8	182.0	182.4	2.8	2.8	.0	.0
15000 (20000	24.8	24.8	205.1	198.2	88.0	88.2	1.9	1.9	.0	.0
20000 (30000	49.7	49.3	424.3	387.7	177.4	177.9	1.3	1.3	.0	.0
30000 (50000	63.0	63.0	667.4	631.7	208.9	208.9	.9	.9	.0	.0
50000 (100000	21.9	21.9	392.8	380.1	78.0	78.0	1.4	1.4	.0	.0
100000 (200000	2.5	2.5	108.8	107.4	8.9	8.9	.4	.4	.0	.0
200000 (*****	.3	.3	66.1	65.6	1.2	1.2	.0	.0	.0	.0
TOTALS	218.9	218.5	2253.1	2154.2	800.8	801.9	9.2	9.1	.0	.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.2	1.2	.0	0.0	0.0	0.0	1.2	1.2	.0	
5000 (10000	5.5	5.5	.0	-.2	-.2	0.0	5.3	5.4	.0	
10000 (15000	6.9	7.0	.0	-2.2	-2.2	0.0	4.8	4.8	.0	
15000 (20000	13.4	13.7	.2	-.4	-.4	0.0	13.1	13.3	.2	
20000 (30000	29.1	30.5	1.4	0.0	0.0	0.0	29.1	30.5	1.4	
30000 (50000	72.2	74.5	2.3	0.0	0.0	0.0	72.2	74.5	2.3	
50000 (100000	46.0	46.7	.7	-.1	-.1	0.0	46.0	46.7	.7	
100000 (200000	13.9	14.1	.1	0.0	0.0	0.0	13.9	14.1	.1	
200000 (*****	5.9	5.9	.0	0.0	0.0	0.0	5.9	5.9	.0	
TOTALS	194.2	199.1	4.9	-2.8	-2.7	.0	191.5	196.4	4.9	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-HUSB INTEREST DEDUCTIONS

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	29.	.005	0.	0.000
5000 (10000	0.	0.000	803.	.016	0.	0.000	3506.	.046	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1603.	.042	0.	0.000
15000 (20000	0.	0.000	962.	.030	0.	0.000	18443.	.250	0.	0.000
20000 (30000	0.	0.000	595.	.046	329.	-.002	38297.	1.409	403.	.025
30000 (50000	0.	0.000	5.	.001	58.	-.000	45954.	2.313	0.	0.000
50000 (100000	0.	0.000	0.	0.000	45.	-.001	19174.	.696	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1371.	.110	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	179.	.036	0.	0.000
ITEMIZE, Total	0.	0.000	2366.	.093	432.	-.003	128556.	4.906	403.	.025
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	29.	.005	0.	0.000
5000 (10000	0.	0.000	803.	.016	0.	0.000	3506.	.046	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1603.	.042	0.	0.000
15000 (20000	0.	0.000	962.	.030	0.	0.000	18443.	.250	0.	0.000
20000 (30000	0.	0.000	595.	.046	329.	-.002	38297.	1.409	403.	.025
30000 (50000	0.	0.000	5.	.001	58.	-.000	45954.	2.313	0.	0.000
50000 (100000	0.	0.000	0.	0.000	45.	-.001	19174.	.696	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1371.	.110	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	179.	.036	0.	0.000
ALL RETURNS, Total	0.	0.000	2366.	.093	432.	-.003	128556.	4.906	403.	.025

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

Data for: FEDERAL FILERS ONLY

INCREASED FLOOR UNDER MEDICAL DEDUCT

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-183.9	-183.9	.0	41.7	41.7	.0
5000 (10000	226	56.7	50.9	50.9	398.3	398.3	.0	194.9	195.4	.5
10000 (15000	162	48.3	34.3	34.3	567.9	567.9	.0	228.3	232.2	.0
15000 (20000	125	39.1	35.3	35.3	633.0	633.0	.0	367.0	371.5	.5
20000 (30000	198	57.8	54.4	54.4	1296.7	1296.7	.0	738.8	750.1	11.3
30000 (50000	228	64.2	63.0	63.0	2267.0	2267.0	.0	1438.6	1439.0	.4
50000 (100000	196	21.9	21.6	21.6	1234.9	1234.9	.0	784.8	787.1	.3
100000 (200000	119	2.5	2.4	2.4	301.1	301.1	.0	185.1	185.2	.1
200000 (*****	71	.3	.3	.3	128.3	128.3	.0	61.5	61.5	.0
TOTALS	1699	345.6	286.7	286.7	6723.3	6723.3	.0	4032.7	4063.7	31.0
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	10.3	10.3	36.4	36.4	42.1	42.1	.0	.0	0.0	0.0
5000 (10000	11.8	11.8	109.1	108.6	94.3	94.3	.2	.2	0.0	0.0
10000 (15000	26.7	26.7	237.8	232.7	102.4	103.5	2.8	2.8	0.0	0.0
15000 (20000	24.8	24.8	198.2	193.7	88.2	88.2	1.9	1.9	0.0	0.0
20000 (30000	49.3	48.4	387.7	376.4	177.9	177.9	1.3	1.3	0.0	0.0
30000 (50000	63.0	63.0	631.7	623.4	208.9	208.9	.9	.9	0.0	0.0
50000 (100000	21.9	21.9	380.1	377.8	78.0	78.0	1.4	1.4	0.0	0.0
100000 (200000	2.5	2.5	107.4	107.3	8.9	8.9	.4	.4	0.0	0.0
200000 (*****	.3	.3	65.6	65.6	1.2	1.2	.0	.0	0.0	0.0
TOTALS	210.5	209.6	2154.2	2122.0	881.9	883.1	9.1	9.1	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.2	1.2	.0	0.0	0.0	.0	1.2	1.2	.0	
5000 (10000	5.5	5.6	.0	-.2	-.2	0.0	5.4	5.4	.0	
10000 (15000	7.0	7.1	.1	-2.2	-2.1	.1	4.8	5.0	.1	
15000 (20000	13.7	13.9	.2	-.4	-.4	0.0	13.3	13.5	.2	
20000 (30000	30.5	31.2	.6	0.0	0.0	0.0	30.5	31.2	.6	
30000 (50000	74.5	75.1	.6	0.0	0.0	0.0	74.5	75.1	.6	
50000 (100000	46.7	46.9	.2	-.1	-.0	0.0	46.7	46.8	.2	
100000 (200000	14.1	14.1	.0	0.0	0.0	0.0	14.1	14.1	.0	
200000 (*****	5.9	5.9	0.0	0.0	0.0	0.0	5.9	5.9	0.0	
TOTALS	199.1	200.0	1.7	-2.7	-2.7	.1	196.4	198.2	1.8	

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2298.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15768.	.135	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11579.	.215	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	24593.	.613	895.	.840
30000 (50000	0.	0.000	0.	0.000	211.	-.001	18572.	.628	0.	0.000
50000 (100000	0.	0.000	0.	0.000	11.	-.000	4162.	.164	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	51.	.005	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	223.	-.001	77023.	1.766	895.	.240
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2298.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15768.	.135	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11579.	.215	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	24593.	.613	895.	.840
30000 (50000	0.	0.000	0.	0.000	211.	-.001	18572.	.628	0.	0.000
50000 (100000	0.	0.000	0.	0.000	11.	-.000	4162.	.164	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	51.	.005	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	223.	-.001	77023.	1.766	895.	.240

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-103.9	-103.9	0.0	41.7	41.8	.0
5000 (10000	226	56.7	56.9	56.9	398.3	398.3	0.0	195.4	196.1	.6
10000 (15000	162	48.3	34.3	34.3	567.9	567.9	0.0	232.2	234.9	2.7
15000 (20000	125	39.1	35.3	35.3	633.0	633.0	0.0	371.5	373.4	1.9
20000 (30000	198	57.8	54.4	54.4	1296.7	1296.7	0.0	750.1	758.2	8.1
30000 (50000	228	64.2	63.0	63.0	2267.0	2267.0	0.0	1439.0	1455.1	16.1
50000 (100000	196	21.9	21.6	21.6	1234.9	1234.9	0.0	787.1	793.3	6.3
100000 (200000	119	2.5	2.4	2.4	301.1	301.1	0.0	185.2	186.3	1.2
200000 (*****	71	.3	.3	.3	128.3	128.3	0.0	61.5	62.0	.5
TOTALS	1699	345.6	286.7	286.7	6723.3	6723.3	0.0	4063.7	4101.1	37.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	10.3	10.3	36.4	36.4	42.1	42.1	0.0	0.0	0.0	0.0
5000 (10000	11.8	11.8	108.6	107.9	94.3	94.4	.2	.2	0.0	0.0
10000 (15000	26.7	26.7	232.7	229.2	103.5	104.3	2.8	2.8	0.0	0.0
15000 (20000	24.8	22.0	193.7	191.8	88.2	88.2	1.9	1.9	0.0	0.0
20000 (30000	48.4	47.6	376.4	368.3	177.9	177.9	1.3	1.3	0.0	0.0
30000 (50000	63.0	62.2	623.4	607.2	298.9	298.9	.9	.9	0.0	0.0
50000 (100000	21.9	21.9	377.8	371.6	78.0	78.0	1.4	1.4	0.0	0.0
100000 (200000	2.5	2.5	107.3	106.1	8.9	8.9	.4	.4	0.0	0.0
200000 (*****	.3	.3	65.6	65.1	1.2	1.2	0.0	0.0	0.0	0.0
TOTALS	209.6	205.1	2122.0	2083.7	803.1	804.0	9.1	9.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.2	1.2	.0	0.0	0.0	0.0	1.2	1.2	.0
5000 (10000	5.6	5.6	.0	-.2	-.2	0.0	5.4	5.4	.0
10000 (15000	7.1	7.1	.1	-2.1	-2.1	0.0	5.0	5.0	.1
15000 (20000	13.9	14.0	.1	-.4	-.4	0.0	13.5	13.6	.1
20000 (30000	31.2	31.6	.5	0.0	0.0	0.0	31.2	31.6	.5
30000 (50000	75.1	76.3	1.2	0.0	0.0	0.0	75.1	76.3	1.2
50000 (100000	46.9	47.4	.5	-.0	-.0	0.0	46.8	47.3	.5
100000 (200000	14.1	14.2	.1	0.0	0.0	0.0	14.1	14.2	.1
200000 (*****	5.9	6.0	.1	0.0	0.0	0.0	5.9	6.0	.1
TOTALS	200.8	203.4	2.6	-2.7	-2.7	0.0	198.2	200.0	2.6

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: FEDERAL PLAN X AGI
Data for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	0.	0.000	36.	.002	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	5167.	.019	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1638.	-.005	14226.	.090	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12176.	.067	2831.	.065
20000 (30000	0.	0.000	0.	0.000	853.	-.014	39466.	.491	835.	.011
30000 (50000	0.	0.000	0.	0.000	1332.	-.002	53344.	1.235	839.	.046
50000 (100000	0.	0.000	0.	0.000	91.	-.015	19573.	.537	48.	.003
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2850.	.117	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	240.	.051	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	3915.	-.037	146277.	2.628	4554.	.064
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	36.	.002	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	5167.	.019	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1638.	-.005	14226.	.090	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12176.	.067	2831.	.065
20000 (30000	0.	0.000	0.	0.000	853.	-.014	39466.	.491	835.	.011
30000 (50000	0.	0.000	0.	0.000	1332.	-.002	53344.	1.235	839.	.046
50000 (100000	0.	0.000	0.	0.000	91.	-.015	19573.	.537	48.	.003
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2850.	.117	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	240.	.051	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	3915.	-.037	146277.	2.628	4554.	.064

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-183.9	-183.9	.0	41.8	41.8	.0
5000 (10000	226	56.7	58.9	58.9	398.3	398.3	.0	196.1	195.9	-.2
10000 (15000	162	48.3	34.3	34.3	567.9	567.9	.0	234.9	234.6	-.3
15000 (20000	125	39.1	35.3	35.3	633.0	633.0	.0	373.4	371.5	-.1
20000 (30000	198	57.8	54.4	54.4	1296.7	1296.7	.0	758.2	754.2	-.4
30000 (50000	228	64.2	63.0	63.0	2267.0	2267.0	-.0	1455.1	1451.5	-.3
50000 (100000	196	21.9	21.6	21.6	1234.9	1234.9	.0	793.3	787.4	-.5
100000 (200000	119	2.5	2.4	2.5	301.1	301.1	.0	186.3	184.2	-.2
200000 (*****	71	.3	.3	.3	128.3	128.3	.0	62.0	60.5	-.1
TOTALS	1699	345.6	286.7	286.8	6723.3	6723.3	-.0	4181.1	4081.7	-19.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** (5000	10.3	10.3	36.4	36.4	42.1	42.1	.0	.0	0.0	0.0
5000 (10000	11.8	11.8	107.9	108.0	94.4	94.4	.2	.2	0.0	0.0
10000 (15000	26.7	26.7	229.2	229.5	104.3	104.3	2.8	2.7	0.0	0.0
15000 (20000	22.0	22.0	191.8	193.6	88.2	88.2	1.9	1.6	0.0	0.0
20000 (30000	47.6	48.7	368.3	372.5	177.9	177.6	1.3	.7	0.0	0.0
30000 (50000	62.2	62.7	607.2	618.8	208.9	208.9	.9	.6	0.0	0.0
50000 (100000	21.9	21.9	371.6	377.5	78.0	78.0	1.4	.9	0.0	0.0
100000 (200000	2.5	2.5	106.1	108.3	8.9	8.9	.4	.2	0.0	0.0
200000 (*****	.3	.3	65.1	66.6	1.2	1.2	.0	.0	0.0	0.0
TOTALS	205.1	206.9	2083.7	2103.4	804.0	803.7	9.1	7.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.2	1.2	.0	0.0	0.0	0.0	1.2	1.2	.0
5000 (10000	5.6	5.6	.0	-.2	-.2	0.0	5.4	5.4	.0
10000 (15000	7.1	7.2	.1	-2.1	-2.1	0.0	5.0	5.1	.1
15000 (20000	14.0	14.2	.2	-.4	-.4	0.0	13.6	13.9	.3
20000 (30000	31.6	32.0	.4	0.0	0.0	0.0	31.6	32.0	.4
30000 (50000	76.3	76.3	-.1	0.0	0.0	0.0	76.3	76.3	-.1
50000 (100000	47.4	47.4	0.0	-.0	-.0	0.0	47.3	47.3	0.0
100000 (200000	14.2	14.2	0.0	0.0	0.0	0.0	14.2	14.2	0.0
200000 (*****	6.0	5.8	-.1	0.0	0.0	0.0	6.0	5.8	-.1
TOTALS	203.4	204.0	.6	-2.7	-2.7	0.0	200.8	201.3	.6

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifiers: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL.)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL.)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1117.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	595.	.007	0.	0.000
15000 (20000	0.	0.000	0.	0.000	214.	-.005	3998.	.107	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2407.	-.021	1901.	.018	0.	0.000
30000 (50000	0.	0.000	0.	0.000	3967.	-.083	319.	.040	0.	0.000
50000 (100000	0.	0.000	0.	0.000	3822.	-.217	1476.	.234	0.	0.000
100000 (200000	0.	0.000	52.	.006	574.	-.131	526.	.181	0.	0.000
200000 (+++++ (	0.	0.000	0.	0.000	81.	-.150	72.	.018	0.	0.000
ITEMIZE, Total	0.	0.000	52.	.006	108264.	-.607	10006.	.605	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	882.	.017	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	943.	.066	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	870.	.163	86.	.006
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2247.	.354	1134.	.233
30000 (50000	0.	0.000	0.	0.000	538.	-.033	185.	.009	577.	-.029
50000 (100000	0.	0.000	0.	0.000	48.	-.014	0.	0.000	48.	-.014
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++ (	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	586.	-.047	5128.	.508	1845.	.195
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1999.	.018	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1538.	.072	0.	0.000
15000 (20000	0.	0.000	0.	0.000	214.	-.005	4869.	.270	86.	.006
20000 (30000	0.	0.000	0.	0.000	2407.	-.021	4148.	.371	1134.	.233
30000 (50000	0.	0.000	0.	0.000	4505.	-.116	505.	.049	577.	-.029
50000 (100000	0.	0.000	0.	0.000	3870.	-.231	1476.	.234	48.	-.014
100000 (200000	0.	0.000	52.	.006	574.	-.131	526.	.181	0.	0.000
200000 (+++++ (	0.	0.000	0.	0.000	81.	-.150	72.	.018	0.	0.000
ALL RETURNS, Total	0.	0.000	52.	.006	10859.	-.654	15134.	1.213	1845.	.195

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	24.6	-103.9	-103.9	.0	41.8	41.8	.0
5000 - 10000	226	56.7	58.9	58.9	398.3	398.3	.0	195.9	196.6	.7
10000 - 15000	162	48.3	34.3	34.3	567.9	567.9	.0	234.6	238.0	3.4
15000 - 20000	125	39.1	35.3	35.3	633.0	633.0	.0	371.5	371.8	.3
20000 - 30000	198	57.8	54.4	54.4	1296.7	1296.7	.0	754.2	754.2	.0
30000 - 50000	228	64.2	63.0	63.0	2267.0	2267.0	.0	1451.5	1451.5	.0
50000 - 100000	196	21.9	21.6	21.6	1234.9	1234.9	.0	787.4	787.4	.0
100000 - 200000	119	2.5	2.5	2.5	301.1	301.1	.0	184.2	184.2	.0
200000 ++++++	71	.3	.3	.3	128.3	128.3	.0	60.5	60.5	.0
TOTALS	1699	345.6	286.8	286.8	6723.3	6723.3	.0	4081.7	4086.1	.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)
***** < 5000	10.3	10.3	36.4	36.4	42.1	42.1	.0	.0	0.0	0.0
5000 - 10000	11.8	11.8	108.0	107.3	94.4	94.5	.2	.2	0.0	0.0
10000 - 15000	26.7	26.7	229.5	226.1	184.3	184.3	2.7	2.7	0.0	0.0
15000 - 20000	22.0	22.0	193.6	193.3	88.2	88.2	1.6	1.6	0.0	0.0
20000 - 30000	48.7	48.7	372.5	372.5	177.6	177.6	.7	.7	0.0	0.0
30000 - 50000	62.7	62.7	610.8	610.8	208.9	208.9	.6	.6	0.0	0.0
50000 - 100000	21.9	21.9	377.5	377.5	78.0	78.0	.9	.9	0.0	0.0
100000 - 200000	2.5	2.5	108.3	108.3	8.9	8.9	.2	.2	0.0	0.0
200000 ++++++	.3	.3	66.6	66.6	1.2	1.2	.0	.0	0.0	0.0
TOTALS	286.9	286.9	2103.4	2098.9	803.7	803.8	7.0	7.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	1.2	1.2	.0	0.0	0.0	.0	1.2	1.2	.0
5000 - 10000	5.6	5.6	.0	-.2	-.2	.0	5.4	5.4	.0
10000 - 15000	7.2	7.3	.1	-2.1	-2.1	.0	5.1	5.2	.1
15000 - 20000	14.2	14.2	.0	-.4	-.4	.0	13.9	13.9	.0
20000 - 30000	32.0	32.0	.0	0.0	0.0	.0	32.0	32.0	.0
30000 - 50000	76.3	76.3	.0	0.0	0.0	.0	76.3	76.3	.0
50000 - 100000	47.4	47.4	.0	-.0	-.0	.0	47.3	47.3	.0
100000 - 200000	14.2	14.2	.0	0.0	0.0	.0	14.2	14.2	.0
200000 ++++++	5.8	5.8	.0	0.0	0.0	.0	5.8	5.8	.0
TOTALS	284.0	284.1	.1	-2.7	-2.7	.0	281.3	281.4	.1

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1539.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5688.	.102	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1559.	.011	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	8786.	.123	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1539.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5688.	.102	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1559.	.011	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	8786.	.123	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	24.6	-183.9	-183.9	0.0	41.8	41.8	0.0
5000 (10000	226	56.7	56.9	56.9	398.3	398.3	0.0	196.6	196.6	0.0
10000 (15000	162	48.3	34.3	34.3	567.9	567.9	0.0	238.8	237.9	-.1
15000 (20000	125	39.1	35.3	35.3	633.0	633.0	0.0	371.8	371.5	-.4
20000 (30000	198	57.8	54.4	54.4	1296.7	1296.7	0.0	754.2	754.2	0.0
30000 (50000	228	64.2	63.0	63.0	2267.0	2267.0	0.0	1451.5	1451.0	-.5
50000 (100000	196	21.9	21.6	21.6	1234.9	1234.9	0.0	787.4	787.1	-.3
100000 (200000	119	2.5	2.5	2.5	301.1	301.1	0.0	184.2	184.2	0.0
200000 (*****	71	.3	.3	.3	128.3	128.3	0.0	60.5	60.5	0.0
TOTALS	1699	345.6	286.8	286.8	6723.3	6723.3	0.0	4086.1	4084.7	-1.4
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	10.3	10.3	36.4	36.4	42.1	42.1	.8	.8	0.0	0.0
5000 (10000	11.8	11.8	107.3	107.3	94.5	94.5	.2	.2	0.0	0.0
10000 (15000	26.7	26.7	226.1	226.2	104.3	104.3	2.7	2.7	0.0	0.0
15000 (20000	22.0	22.0	193.3	193.7	88.2	88.2	1.6	1.6	0.0	0.0
20000 (30000	48.7	48.7	372.5	372.6	177.6	177.6	.7	.7	0.0	0.0
30000 (50000	62.7	62.7	610.8	611.3	208.9	208.9	.6	.6	0.0	0.0
50000 (100000	21.9	21.9	377.5	377.8	78.0	78.0	.9	.9	0.0	0.0
100000 (200000	2.5	2.5	108.3	108.3	8.9	8.9	.2	.2	0.0	0.0
200000 (*****	.3	.3	66.6	66.6	1.2	1.2	.0	.0	0.0	0.0
TOTALS	206.9	206.9	2098.9	2100.3	803.8	803.8	7.0	7.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	1.2	1.2	0.0	0.0	0.0	0.0	1.2	1.2	0.0	
5000 (10000	5.6	5.6	0.0	-.2	-.2	0.0	5.4	5.4	0.0	
10000 (15000	7.3	7.3	-.0	-2.1	-2.1	-.0	5.2	5.2	-.0	
15000 (20000	14.2	14.2	-.0	-.4	-.4	0.0	13.9	13.9	-.0	
20000 (30000	32.0	32.0	-.0	0.0	0.0	0.0	32.0	32.0	-.0	
30000 (50000	76.3	76.2	-.0	0.0	0.0	0.0	76.3	76.2	-.0	
50000 (100000	47.4	47.4	-.0	-.0	-.0	0.0	47.3	47.3	-.0	
100000 (200000	14.2	14.2	-.0	0.0	0.0	0.0	14.2	14.2	-.0	
200000 (*****	5.8	5.8	-.0	0.0	0.0	0.0	5.8	5.8	-.0	
TOTALS	204.1	204.0	-.1	-2.7	-2.7	-.0	201.4	201.3	-.1	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3747.	-.005	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	8178.	-.018	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	4121.	-.003	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	6178.	-.042	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	3676.	-.026	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	503.	-.005	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	48.	-.001	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	26443.	-.099	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3747.	-.005	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	8178.	-.018	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	4121.	-.003	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	6178.	-.042	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	3676.	-.026	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	503.	-.005	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	48.	-.001	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	26443.	-.099	0.	0.000	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	24.6	28.6	-103.9	-103.9	0.0	41.8	64.4	22.6
5000 - 10000	226	56.7	50.9	51.3	398.3	398.3	0.0	196.6	219.6	23.0
10000 - 15000	162	48.3	34.3	34.3	567.9	567.9	0.0	237.9	257.8	19.9
15000 - 20000	125	39.1	35.3	35.4	633.0	633.0	0.0	371.5	384.8	12.5
20000 - 30000	198	57.8	54.4	54.4	1296.7	1296.7	0.0	754.2	781.3	27.1
30000 - 50000	228	64.2	63.0	63.0	2267.0	2267.0	0.0	1451.0	1488.9	37.8
50000 - 100000	196	21.9	21.6	21.6	1234.9	1234.9	0.0	787.1	805.8	18.7
100000 - 200000	119	2.5	2.5	2.5	301.1	300.9	-0.1	184.2	186.3	2.2
200000 ++++++	71	.3	.3	.3	128.3	128.3	0.0	60.5	60.8	.4
TOTALS	1699	345.6	286.8	291.3	6723.3	6723.2	-0.1	4084.7	4248.9	164.3
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INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS	EXEMPTIONS		STATE TAX CREDITS		MINTAX			
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	10.3	10.3	36.4	36.4	42.1	19.5	0.0	0.0	0.0	0.0
5000 - 10000	11.8	11.2	107.3	106.3	94.5	72.4	0.2	0.2	0.0	0.0
10000 - 15000	26.7	26.7	226.2	225.6	184.3	85.0	2.7	2.7	0.0	0.0
15000 - 20000	22.0	21.8	193.7	190.5	88.2	78.8	1.6	1.6	0.0	0.0
20000 - 30000	48.7	48.6	372.6	356.8	177.6	166.1	.7	.7	0.0	0.0
30000 - 50000	62.7	61.2	611.3	578.9	208.9	203.5	.6	.7	0.0	0.0
50000 - 100000	21.9	21.9	377.8	362.3	78.0	74.8	.9	.9	0.0	0.0
100000 - 200000	2.5	2.5	108.3	107.3	8.9	7.7	.2	.1	0.0	0.0
200000 ++++++	.3	.3	66.6	66.5	1.2	1.0	0.0	0.0	0.0	0.0
TOTALS	206.9	204.6	2100.3	2030.7	803.8	788.8	7.0	7.0	0.0	0.0
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INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.2	1.8	.6	0.0	0.0	0.0	1.2	1.8	.6	
5000 - 10000	3.6	6.4	.8	-.2	-.2	0.0	5.4	6.3	.8	
10000 - 15000	7.3	7.8	.5	-2.1	-1.0	.3	5.2	6.0	.8	
15000 - 20000	14.2	14.8	.6	-.4	-.4	0.0	13.9	14.5	.6	
20000 - 30000	32.0	33.5	1.5	0.0	0.0	0.0	32.0	33.5	1.5	
30000 - 50000	76.2	79.1	2.8	0.0	0.0	0.0	76.2	79.1	2.8	
50000 - 100000	47.4	48.9	1.5	-.8	-.8	0.0	47.3	48.9	1.5	
100000 - 200000	14.2	14.5	.2	0.0	0.0	0.0	14.2	14.5	.2	
200000 ++++++	5.8	5.9	.0	0.0	0.0	0.0	5.8	5.9	.0	
TOTALS	204.0	212.7	8.7	-2.7	-2.4	.3	201.3	210.3	9.0	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	130.	.001	0.	0.000	983.	.016	0.	0.000
5000 (10000	0.	0.000	426.	.007	0.	0.000	7546.	.060	537.	.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	19008.	.468	0.	0.000
15000 (20000	0.	0.000	116.	.003	0.	0.000	19002.	.550	244.	.001
20000 (30000	0.	0.000	0.	0.000	895.	-.008	44984.	1.411	144.	.003
30000 (50000	0.	0.000	0.	0.000	390.	-.002	60999.	2.822	1502.	.038
50000 (100000	0.	0.000	0.	0.000	822.	-.023	19015.	1.570	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1807.	.239	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	205.	.038	0.	0.000
ITEMIZE. Total	0.	0.000	672.	.012	2107.	-.034	175068.	7.174	2425.	.034
***** (5000	0.	0.000	3461.	.066	0.	0.000	20587.	.557	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	18543.	.786	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5625.	.342	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1044.	.071	40.	.003
20000 (30000	0.	0.000	0.	0.000	0.	0.000	820.	.073	74.	.005
30000 (50000	0.	0.000	0.	0.000	0.	0.000	73.	.011	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	3461.	.066	0.	0.000	46693.	1.840	114.	.009
***** (5000	0.	0.000	3591.	.067	0.	0.000	21570.	.573	0.	0.000
5000 (10000	0.	0.000	426.	.007	0.	0.000	26089.	.845	537.	.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	24632.	.810	0.	0.000
15000 (20000	0.	0.000	116.	.003	0.	0.000	20846.	.621	284.	.005
20000 (30000	0.	0.000	0.	0.000	895.	-.008	45724.	1.484	218.	.009
30000 (50000	0.	0.000	0.	0.000	390.	-.002	61072.	2.833	1502.	.038
50000 (100000	0.	0.000	0.	0.000	822.	-.023	19015.	1.570	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1807.	.239	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	205.	.038	0.	0.000
ALL RETURNS, Total	0.	0.000	4132.	.078	2107.	-.034	221761.	9.014	2540.	.043

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	28.6	28.6	-103.9	-103.9	.0	64.4	64.4	.0
5000 - 10000	226	56.7	51.3	51.3	398.3	398.3	.0	219.6	220.0	.3
10000 - 15000	162	48.3	34.3	34.3	567.9	567.9	.0	257.8	258.6	.8
15000 - 20000	125	39.1	35.4	35.4	633.0	633.0	.0	384.0	385.4	1.5
20000 - 30000	198	57.8	54.4	54.4	1296.7	1296.7	.0	781.3	785.1	3.8
30000 - 50000	228	64.2	63.0	63.0	2267.0	2267.0	.0	1488.9	1492.5	3.6
50000 - 100000	196	21.9	21.6	21.6	1234.9	1234.9	.0	805.8	806.5	.7
100000 - 200000	119	2.5	2.5	2.5	300.9	300.9	.0	186.3	186.3	.0
200000 ++++++	71	.3	.3	.3	128.3	128.3	.0	68.8	68.8	.0
TOTALS	1699	345.6	291.3	291.3	6723.2	6723.2	.0	4248.9	4259.7	10.7
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INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** < 5000	10.3	10.3	36.4	36.4	19.5	19.5	.0	.0	.0	.0
5000 - 10000	11.2	10.8	186.3	186.0	72.4	72.4	.2	.2	.0	.0
10000 - 15000	26.7	26.5	225.6	224.8	85.0	85.0	2.7	2.7	.0	.0
15000 - 20000	21.8	21.8	190.5	189.1	78.8	78.8	1.6	1.6	.0	.0
20000 - 30000	48.6	47.1	356.8	352.9	166.1	166.2	.7	.7	.0	.0
30000 - 50000	61.2	59.0	578.9	575.2	203.5	203.5	.7	.7	.0	.0
50000 - 100000	21.9	21.9	362.3	361.7	74.8	74.8	.9	.9	.0	.0
100000 - 200000	2.5	2.5	107.3	107.3	7.7	7.7	.1	.1	.0	.0
200000 ++++++	.3	.3	66.5	66.5	1.0	1.0	.0	.0	.0	.0
TOTALS	284.6	288.3	2838.7	2819.9	788.8	788.9	7.0	7.0	.0	.0
<hr/>										
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.8	1.8	.0	0.0	0.0	0.0	1.8	1.8	.0	
5000 - 10000	6.4	6.5	.0	-.2	-.2	0.0	6.3	6.3	.0	
10000 - 15000	7.8	7.9	.0	-1.8	-1.8	0.0	6.0	6.1	.0	
15000 - 20000	14.8	14.9	.1	-.4	-.4	0.0	14.5	14.6	.1	
20000 - 30000	33.5	33.7	.2	0.0	0.0	0.0	33.5	33.7	.2	
30000 - 50000	79.1	79.4	.3	0.0	0.0	0.0	79.1	79.4	.3	
50000 - 100000	48.9	49.0	.1	-.0	-.0	0.0	48.9	48.9	.1	
100000 - 200000	14.5	14.5	0.0	0.0	0.0	0.0	14.5	14.5	0.0	
200000 ++++++	5.9	5.9	0.0	0.0	0.0	0.0	5.9	5.9	0.0	
TOTALS	212.7	213.4	.7	-2.4	-2.4	0.0	210.3	211.0	.7	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	587.	.001	0.	0.000
5000 (10000	0.	0.300	0.	0.000	0.	0.000	4387.	.012	426.	.001
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10927.	.037	139.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12134.	.184	10.	.000
20000 (30000	0.	0.000	0.	0.000	1658.	-.023	26533.	.242	1489.	-.019
30000 (50000	0.	0.000	0.	0.000	798.	-.027	14918.	.322	2261.	.055
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1656.	.055	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	2448.	-.058	71053.	.772	4325.	.037
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	587.	.001	0.	0.000
5000 (10000	0.	0.300	0.	0.000	0.	0.000	4387.	.012	426.	.001
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10927.	.037	139.	.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12134.	.184	10.	.000
20000 (30000	0.	0.000	0.	0.000	1658.	-.023	26533.	.242	1489.	-.019
30000 (50000	0.	0.000	0.	0.000	798.	-.027	14918.	.322	2261.	.055
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1656.	.055	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	2448.	-.058	71053.	.772	4325.	.037

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	28.6	28.6	-183.9	-183.9	0.0	64.4	65.3	.9
5000 (10000	226	56.7	51.3	51.3	398.3	398.3	0.0	220.0	219.4	-.6
10000 (15000	162	48.3	34.3	34.3	567.9	567.9	0.0	258.6	256.9	-1.7
15000 (20000	125	39.1	35.4	35.4	633.0	633.0	0.0	385.4	384.5	-.9
20000 (30000	198	57.8	54.4	54.4	1296.7	1296.7	0.0	785.1	781.1	-4.0
30000 (50000	228	64.2	63.0	63.0	2267.0	2267.0	0.0	1492.5	1510.6	18.1
50000 (100000	196	21.9	21.6	21.6	1234.9	1234.9	0.0	806.5	831.1	24.6
100000 (200000	119	2.5	2.5	2.5	300.9	300.9	0.0	186.3	198.1	11.8
200000 (*****	71	.3	.3	.3	128.3	128.3	0.0	60.8	68.7	7.9
TOTALS	1699	345.6	291.3	291.3	6723.2	6723.2	0.0	4259.7	4315.8	56.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y ($ MIL)	PLAN X ($ MIL)	PLAN Y (\$ MIL)
***** (5000	10.3	10.7	36.4	35.5	19.5	19.5	.0	.0	0.0	0.0
5000 (10000	10.8	11.2	106.0	106.6	72.4	72.4	.2	.2	0.0	0.0
10000 (15000	26.5	26.7	224.8	226.5	85.0	85.0	2.7	2.7	0.0	0.0
15000 (20000	21.8	20.8	189.1	190.0	78.8	78.8	1.6	1.6	0.0	0.0
20000 (30000	47.1	47.1	352.9	357.0	166.2	166.2	.7	.7	0.0	0.0
30000 (50000	59.0	58.6	575.2	557.1	203.5	203.5	.7	.7	0.0	0.0
50000 (100000	21.9	21.9	361.7	337.0	74.8	74.8	.9	.9	0.0	0.0
100000 (200000	2.5	2.5	107.3	95.5	7.7	7.7	.1	.1	0.0	0.0
200000 (*****	.3	.3	66.5	58.6	1.0	1.0	.0	.0	0.0	0.0
TOTALS	200.3	199.9	2019.9	1963.8	708.9	708.9	7.0	7.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.8	1.9	.1	0.0	0.0	0.0	1.8	1.9	.1
5000 (10000	6.5	6.4	-.0	-.2	-.2	0.0	6.3	6.2	-.0
10000 (15000	7.9	7.8	-.0	-1.0	-1.0	0.0	6.1	6.0	-.1
15000 (20000	14.9	14.9	0.0	-.4	-.4	0.0	14.6	14.6	0.0
20000 (30000	33.7	33.5	-.2	0.0	0.0	0.0	33.7	33.5	-.2
30000 (50000	79.4	80.9	1.5	0.0	0.0	0.0	79.4	80.9	1.5
50000 (100000	49.0	51.1	2.1	-.0	-.0	0.0	48.9	51.0	2.1
100000 (200000	14.5	15.7	1.2	0.0	0.0	0.0	14.5	15.7	1.2
200000 (*****	5.9	6.7	.9	0.0	0.0	0.0	5.9	6.7	.9
TOTALS	213.4	218.9	5.5	-2.4	-2.4	0.0	211.0	216.5	5.5

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: FEDERAL PLAN X AGI

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

Data for: ALL RETURNS

RATE CHANGES AND SURTAX

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	457.	-.001	32.	.100	0.	0.000
5000 (10000	0.	0.000	0.	0.000	5675.	-.021	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	16027.	-.072	2.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	12299.	-.065	3952.	.024	1000.	.003
20000 (30000	0.	0.000	0.	0.000	37066.	-.346	7172.	.187	0.	0.000
30000 (50000	0.	0.000	0.	0.000	13886.	-.125	43630.	1.648	582.	.027
50000 (100000	0.	0.000	0.	0.000	74.	-.002	20150.	2.107	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1785.	1.222	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	166.	.864	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	85483.	-.632	76888.	6.143	1582.	.029
***** (5000	0.	0.000	0.	0.000	430.	-.000	0.	0.000	430.	-.000
5000 (10000	0.	0.000	0.	0.000	426.	-.001	0.	0.000	426.	-.001
10000 (15000	0.	0.000	0.	0.000	139.	-.000	0.	0.000	139.	-.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	227.	-.002	0.	0.000	227.	-.002
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	1222.	-.003	0.	0.000	1222.	-.003
***** (5000	0.	0.000	0.	0.000	886.	-.001	32.	.100	430.	-.000
5000 (10000	0.	0.000	0.	0.000	6101.	-.022	0.	0.000	426.	-.001
10000 (15000	0.	0.000	0.	0.000	16163.	-.072	2.	.000	139.	-.000
15000 (20000	0.	0.000	0.	0.000	12299.	-.065	3952.	.024	1000.	.003
20000 (30000	0.	0.000	0.	0.000	37066.	-.346	7172.	.187	0.	0.000
30000 (50000	0.	0.000	0.	0.000	14114.	-.128	43630.	1.648	818.	.025
50000 (100000	0.	0.000	0.	0.000	74.	-.002	20150.	2.107	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1785.	1.222	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	166.	.864	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	86705.	-.635	76888.	6.143	2884.	.026

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	374	54.8	28.6	28.6	-103.9	-100.4	3.6	65.3	66.6	1.3
5000 - 10000	226	56.7	51.3	51.3	398.3	401.4	3.0	219.4	221.9	2.5
10000 - 15000	162	48.3	34.3	34.3	567.9	570.6	2.6	256.9	258.5	1.6
15000 - 20000	125	39.1	35.4	35.4	633.0	637.0	4.0	384.5	388.0	3.5
20000 - 30000	198	57.8	54.4	54.6	1296.7	1318.8	22.1	781.1	801.4	20.3
30000 - 50000	228	64.2	63.0	63.0	2267.0	2286.1	19.1	1510.6	1527.3	16.7
50000 - 100000	196	21.9	21.6	21.6	1234.9	1285.0	50.1	831.1	879.2	48.1
100000 - 200000	119	2.5	2.5	2.5	300.9	344.8	43.8	198.1	241.2	43.1
200000 - *****	71	.3	.3	.3	128.3	173.1	44.8	68.7	112.4	43.7
TOTALS	1699	345.6	291.3	291.6	6723.2	6916.4	193.2	4315.8	4496.5	180.7
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)
***** < 5000	10.7	11.9	35.5	34.9	19.5	20.5	.0	.0	.0	.0
5000 - 10000	11.2	11.2	106.6	107.1	72.4	72.4	.2	.2	.0	.0
10000 - 15000	26.7	26.5	226.5	227.1	85.0	85.5	2.7	2.8	.0	.0
15000 - 20000	29.8	29.8	190.0	190.5	78.8	78.8	1.6	1.6	.0	.0
20000 - 30000	47.1	47.1	357.0	358.6	166.2	166.4	.7	.7	.0	.0
30000 - 50000	58.6	58.8	557.1	559.5	203.5	203.5	.7	.7	.0	.0
50000 - 100000	21.9	21.9	337.0	338.8	74.8	75.0	.9	.9	.0	.0
100000 - 200000	2.5	2.5	95.5	96.2	7.7	7.7	.1	.1	.0	.0
200000 - *****	.3	.3	58.6	59.7	1.0	1.0	.0	.0	.0	.0
TOTALS	199.9	201.1	1963.0	1972.4	708.9	710.9	7.0	7.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** < 5000	1.9	2.0	.1	0.0	0.0	0.0	1.9	2.0	.1	
5000 - 10000	6.4	6.5	.1	-.2	-.2	0.0	6.2	6.3	.1	
10000 - 15000	7.8	7.8	.0	-1.0	-1.0	-.0	6.0	6.0	.0	
15000 - 20000	14.9	15.1	.2	-.4	-.4	0.0	14.6	14.7	.2	
20000 - 30000	33.5	34.6	1.1	0.0	0.0	0.0	33.5	34.6	1.1	
30000 - 50000	80.9	82.1	1.3	0.0	0.0	0.0	80.9	82.1	1.3	
50000 - 100000	51.1	55.4	4.4	-.0	-.0	0.0	51.0	55.4	4.4	
100000 - 200000	15.7	20.0	4.3	0.0	0.0	0.0	15.7	20.0	4.3	
200000 - *****	6.7	11.5	4.7	0.0	0.0	0.0	6.7	11.5	4.7	
TOTALS	218.9	235.1	16.1	-2.4	-2.4	-.0	216.5	232.7	16.1	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
	***** (5000	0.	0.000	8.	.003	0.	0.000	469.	.112	387.	.003
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2448.	.034	0.	0.000
10000 (15000	0.	0.000	0.	0.000	631.	-.040	4484.	.044	139.	.005
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2964.	.096	0.	0.000
20000 (30000	0.	0.000	5.	.004	687.	-.010	7797.	1.075	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1864.	-.017	8688.	1.129	0.	0.000
50000 (100000	0.	0.000	68.	1.210	572.	-.025	5014.	4.399	55.	.042
100000 (200000	0.	0.000	3.	.027	50.	-.003	1555.	4.328	0.	0.000
200000 (*****	0.	0.000	8.	.770	6.	-.000	252.	4.721	0.	0.000
ITEMIZE, Total	0.	0.000	92.	2.015	3730.	-.095	33671.	15.937	581.	.051
***** (5000	0.	0.000	1.	.000	0.	0.000	1585.	.001	1583.	.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1969.	.049	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1339.	.022	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1397.	.059	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	481.	.014	0.	0.000
30000 (50000	0.	0.000	0.	0.000	73.	-.000	438.	.142	206.	.124
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1.	.000	73.	-.000	7129.	.287	1788.	.124
***** (5000	0.	0.000	9.	.003	0.	0.000	1974.	.113	1969.	.003
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4416.	.083	0.	0.000
10000 (15000	0.	0.000	0.	0.000	631.	-.040	5823.	.066	139.	.005
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4361.	.153	0.	0.000
20000 (30000	0.	0.000	5.	.004	687.	-.010	8279.	1.088	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1937.	-.017	9127.	1.271	206.	.124
50000 (100000	0.	0.000	68.	1.210	572.	-.025	5014.	4.399	55.	.042
100000 (200000	0.	0.000	3.	.027	50.	-.003	1555.	4.328	0.	0.000
200000 (*****	0.	0.000	8.	.770	6.	-.000	252.	4.721	0.	0.000
ALL RETURNS, Total	0.	0.000	93.	2.015	3863.	-.095	48888.	16.224	2369.	.175

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X ASI

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	28.6	28.6	-100.4	-100.4	0.0	66.6	66.0	-.6
5000 (10000	226	56.7	51.3	51.3	401.4	401.4	0.0	221.9	221.9	0.0
10000 (15000	162	48.3	34.3	34.3	570.6	570.6	0.0	258.5	258.5	0.0
15000 (20000	125	39.1	35.4	35.4	637.0	637.0	0.0	388.0	388.0	0.0
20000 (30000	198	57.8	54.6	54.6	1318.8	1318.8	0.0	881.4	881.4	0.0
30000 (50000	228	64.2	63.0	63.0	2286.1	2286.1	0.0	1527.3	1526.6	-.7
50000 (100000	196	21.9	21.6	21.6	1285.0	1285.0	0.0	879.2	878.2	-1.0
100000 (200000	119	2.5	2.5	2.5	344.8	344.8	0.0	241.2	239.3	-1.9
200000 (*****	71	.3	.3	.3	173.1	173.1	0.0	112.4	110.5	-2.0
TOTALS	1699	345.6	291.6	291.6	6916.4	6916.4	0.0	4496.5	4490.3	-.6
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INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	11.9	11.9	34.9	35.5	20.5	20.5	.0	.0	0.0	0.0
5000 (10000	11.2	11.2	107.1	107.1	72.4	72.4	.2	.2	0.0	0.0
10000 (15000	26.5	26.5	227.1	227.1	85.5	85.5	2.8	2.8	0.0	0.0
15000 (20000	20.8	20.8	190.5	190.5	78.8	78.8	1.6	1.6	0.0	0.0
20000 (30000	47.1	47.1	358.6	358.6	166.4	166.4	.7	.7	0.0	0.0
30000 (50000	58.8	58.8	539.5	560.1	203.5	203.5	.7	.7	0.0	0.0
50000 (100000	21.9	21.9	338.8	339.8	75.0	75.0	.9	.9	0.0	0.0
100000 (200000	2.5	2.5	96.2	98.1	7.7	7.7	.1	.1	0.0	0.0
200000 (*****	.3	.3	59.7	61.6	1.0	1.0	.0	.0	0.0	0.0
TOTALS	201.1	201.1	1972.4	1978.6	710.9	710.9	7.0	7.0	0.0	0.0
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INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	2.0	2.0	-.1	0.0	0.0	0.0	2.0	2.0	0.0	-.1
5000 (10000	6.5	6.5	0.0	-.2	-.2	0.0	6.3	6.3	0.0	0.0
10000 (15000	7.8	7.8	0.0	-1.8	-1.8	0.0	6.0	6.0	0.0	0.0
15000 (20000	15.1	15.1	0.0	-.4	-.4	0.0	14.7	14.7	0.0	0.0
20000 (30000	34.6	34.6	0.0	0.0	0.0	0.0	34.6	34.6	0.0	0.0
30000 (50000	82.1	82.0	-.1	0.0	0.0	0.0	82.1	82.0	0.0	-.1
50000 (100000	55.4	55.3	-.1	-.0	-.0	0.0	55.4	55.3	0.0	-.1
100000 (200000	20.0	19.8	-.2	0.0	0.0	0.0	20.0	19.8	0.0	-.2
200000 (*****	11.5	11.3	-.2	0.0	0.0	0.0	11.5	11.3	0.0	-.2
TOTALS	235.1	234.4	-.7	-2.4	-2.4	0.0	232.7	232.0	0.0	-.7

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS 01 - 17

Plan Y: CONFERENCE PROVISION #18
REVISED MINIMUM TAX

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	38.	-.066	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	218.	-.874	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1666.	-.105	53.	.002	0.	0.000
100000 (200000	0.	0.000	0.	0.000	887.	-.292	4.	.001	0.	0.000
200000 (*****	0.	0.000	0.	0.000	168.	-.213	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	2976.	-.661	57.	.002	0.	0.000
***** (5000	1.	-.000	0.	0.000	1.	-.000	0.	0.000	1.	-.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	1.	-.000	0.	0.000	1.	-.000	0.	0.000	1.	-.000
***** (5000	1.	-.000	0.	0.000	39.	-.066	0.	0.000	1.	-.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	218.	-.874	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1666.	-.105	53.	.002	0.	0.000
100000 (200000	0.	0.000	0.	0.000	887.	-.292	4.	.001	0.	0.000
200000 (*****	0.	0.000	0.	0.000	168.	-.213	0.	0.000	0.	0.000
ALL RETURNS, Total	1.	-.000	0.	0.000	2977.	-.661	57.	.002	1.	-.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE BILL #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	28.6	28.6	-100.4	-100.4	0.0	66.0	66.0	-0
5000 (10000	226	56.7	51.3	51.3	401.4	401.4	0.0	221.9	221.9	.1
10000 (15000	162	48.3	34.3	34.3	570.6	570.6	0.0	258.5	259.1	.7
15000 (20000	125	39.1	35.4	35.4	637.0	637.0	0.0	388.0	389.1	1.1
20000 (30000	198	57.8	54.6	54.6	1318.8	1318.8	0.0	801.4	802.8	1.4
30000 (50000	228	64.2	63.0	63.0	2286.1	2286.1	0.0	1526.6	1529.9	3.3
50000 (100000	196	21.9	21.6	21.6	1285.0	1285.0	0.0	878.2	879.4	1.2
100000 (200000	119	2.5	2.5	2.5	344.8	344.8	0.0	239.3	240.8	.7
200000 (*****	71	.3	.3	.3	173.1	173.1	0.0	110.5	112.8	2.4
TOTALS	1699	345.6	291.6	291.6	6916.4	6916.4	0.0	4490.3	4501.0	10.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)						
***** (5000	11.9	11.9	35.5	35.5	20.5	20.5	.0	.0	0.0	0.0
5000 (10000	11.2	11.2	107.1	107.0	72.4	72.4	.2	.2	0.0	0.0
10000 (15000	26.5	26.5	227.1	226.4	85.5	85.5	2.8	2.8	0.0	0.0
15000 (20000	28.8	28.8	190.5	189.4	78.8	78.8	1.6	1.6	0.0	0.0
20000 (30000	47.1	47.1	358.6	357.2	166.4	166.4	.7	.7	0.0	0.0
30000 (50000	58.8	58.8	560.1	556.9	203.5	203.5	.7	.6	0.0	0.0
50000 (100000	21.9	21.9	339.8	338.6	75.0	75.0	.9	.9	0.0	0.0
100000 (200000	2.5	2.5	98.1	97.4	7.7	7.7	.1	.1	0.0	0.0
200000 (*****	.3	.3	61.6	59.2	1.0	1.0	.0	.0	0.0	0.0
TOTALS	201.1	201.1	1978.6	1967.8	710.9	710.9	7.0	7.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.0	2.0	-.0	0.0	0.0	0.0	2.0	2.0	-.0
5000 (10000	6.5	6.5	.0	-.2	-.2	0.0	6.3	6.3	.0
10000 (15000	7.8	7.9	.0	-1.8	-1.8	0.0	6.0	6.0	.0
15000 (20000	15.1	15.1	.1	-.4	-.4	0.0	14.7	14.8	.1
20000 (30000	34.6	34.7	.1	0.0	0.0	0.0	34.6	34.7	.1
30000 (50000	82.0	82.3	.3	0.0	0.0	0.0	82.0	82.3	.3
50000 (100000	55.3	55.4	.1	-.0	-.0	0.0	55.3	55.4	.1
100000 (200000	19.8	19.9	.1	0.0	0.0	0.0	19.8	19.9	.1
200000 (*****	11.3	11.5	.3	0.0	0.0	0.0	11.3	11.5	.3
TOTALS	234.4	235.3	.9	-2.4	-2.4	.0	232.0	232.9	.9

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: FEDERAL PLAN X AGI

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	29.	-.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2748.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	18967.	.026	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	16108.	.057	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	35633.	.091	0.	0.000
30000 (50000	0.	0.000	0.	0.000	84.	-.002	43358.	.264	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	19098.	.113	0.	0.000
100000 (200000	0.	0.000	0.	0.000	4.	-.000	1553.	.075	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	256.	.261	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	117.	-.005	137721.	.889	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	29.	-.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2748.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	18967.	.026	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	16108.	.057	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	35633.	.091	0.	0.000
30000 (50000	0.	0.000	0.	0.000	84.	-.002	43358.	.264	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	19098.	.113	0.	0.000
100000 (200000	0.	0.000	0.	0.000	4.	-.000	1553.	.075	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	256.	.261	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	117.	-.005	137721.	.889	0.	0.000

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	374	54.8	24.6	28.6	-132.3	-100.4	31.9	35.2	66.8	38.8
5000 (10000	226	56.7	50.0	51.3	383.6	401.4	17.7	186.7	221.9	35.3
10000 (15000	162	48.3	34.3	34.3	547.1	570.6	23.4	223.9	259.1	35.2
15000 (20000	125	39.1	34.1	35.4	610.0	637.0	27.0	353.9	389.1	35.2
20000 (30000	198	57.8	52.8	54.6	1278.7	1318.8	40.1	694.3	802.8	108.5
30000 (50000	228	64.2	63.0	63.0	2215.5	2286.1	70.6	1376.0	1529.9	153.9
50000 (100000	196	21.9	21.5	21.6	1197.1	1285.0	87.9	756.3	879.4	123.1
100000 (200000	119	2.5	2.4	2.5	288.1	344.8	56.7	177.3	240.0	62.7
200000 (*****	71	.3	.3	.3	115.4	173.1	57.7	52.4	112.8	60.4
TOTALS	1699	345.6	282.9	291.6	6503.2	6916.4	413.3	3855.9	4501.0	645.1
INCOME CLASS (DOLLARS)	ITEMIZED RETURNS	DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX		
		PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	
***** (5000	10.2	11.9	28.7	35.5	41.9	20.5	.0	.0	0.0	0.0
5000 (10000	7.5	11.2	182.9	187.0	94.1	72.4	.2	.2	0.0	0.0
10000 (15000	25.9	26.5	223.2	226.4	100.5	85.5	2.8	2.8	0.0	0.0
15000 (20000	23.8	20.8	189.5	189.4	88.0	78.8	1.9	1.6	0.0	0.0
20000 (30000	48.7	47.1	416.6	357.2	176.8	166.4	1.3	.7	0.0	0.0
30000 (50000	62.4	58.8	636.1	556.9	208.7	203.5	.9	.6	0.0	0.0
50000 (100000	21.9	21.9	371.0	338.6	78.0	75.0	1.4	.9	0.0	0.0
100000 (200000	2.5	2.5	182.4	97.4	8.8	7.7	.4	.1	0.0	0.0
200000 (*****	.3	.3	61.8	59.2	1.2	1.0	.0	.0	0.0	0.0
TOTALS	293.1	201.1	2132.1	1967.8	798.0	710.9	9.1	7.0	0.0	0.0
INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)			
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	
***** (5000	.7	2.0	1.2	0.0	0.0	0.0	.7	2.0	1.2	
5000 (10000	5.2	6.5	1.3	-.2	-.2	0.0	5.1	6.3	1.3	
10000 (15000	6.9	7.9	1.0	-2.2	-1.8	.4	4.7	6.0	1.4	
15000 (20000	13.1	15.1	2.0	-.4	-.4	0.0	12.8	14.8	2.0	
20000 (30000	28.5	34.7	6.2	0.0	0.0	0.0	28.5	34.7	6.2	
30000 (50000	70.3	82.3	12.0	-.0	0.0	0.0	70.3	82.3	12.0	
50000 (100000	44.7	55.4	10.8	-.1	-.0	0.0	44.6	55.4	10.8	
100000 (200000	13.4	19.9	6.5	0.0	0.0	0.0	13.4	19.9	6.5	
200000 (*****	5.0	11.5	6.5	0.0	0.0	0.0	5.0	11.5	6.5	
TOTALS	187.8	235.3	47.5	-2.8	-2.4	.4	185.0	232.9	47.9	

Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: FEDERAL PLAN X AGI

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
++++++ (5000	0.	0.000	130.	.001	0.	0.000	893.	.013	483.	.001
5000 (10000	0.	0.000	1230.	.027	0.	0.000	4181.	.127	8.	0.000
10000 (15000	0.	0.000	0.	0.000	631.	-.040	29769.	.918	0.	0.000
15000 (20000	0.	0.000	1292.	.196	0.	0.000	22986.	1.638	4000.	.063
20000 (30000	0.	0.000	1635.	.066	0.	0.000	46213.	5.829	2223.	.342
30000 (50000	0.	0.000	68.	.117	51.	-.000	61447.	11.930	3912.	.399
50000 (100000	0.	0.000	90.	1.372	0.	0.000	21929.	10.786	55.	.060
100000 (200000	0.	0.000	88.	2.230	0.	-.000	2473.	6.459	0.	0.000
200000 (+++++)	0.	0.000	17.	1.415	15.	-.005	275.	6.537	0.	0.000
ITEMIZE, Total	0.	0.000	4540.	5.445	697.	-.045	188187.	44.236	18592.	.866
++++++ (5000	0.	0.000	3535.	.712	0.	0.000	21723.	1.212	2161.	.656
5000 (10000	0.	0.000	142.	.003	0.	0.000	27449.	1.150	3790.	.207
10000 (15000	0.	0.000	0.	0.000	83.	-.001	8290.	.496	686.	.031
15000 (20000	0.	0.000	0.	0.000	88.	-.001	5843.	.379	1044.	.039
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5366.	.360	625.	.044
30000 (50000	0.	0.000	0.	0.000	0.	0.000	754.	.070	306.	.005
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++)	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	3677.	.717	171.	-.001	69425.	3.667	8611.	.981
++++++ (5000	0.	0.000	3665.	.713	0.	0.000	22617.	1.224	2564.	.657
5000 (10000	0.	0.000	1371.	.032	0.	0.000	31551.	1.277	3790.	.207
10000 (15000	0.	0.000	0.	0.000	714.	-.040	29859.	1.414	686.	.031
15000 (20000	0.	0.000	1292.	.196	88.	-.001	27929.	2.017	5043.	.102
20000 (30000	0.	0.000	1635.	.066	0.	0.000	51579.	6.189	2847.	.386
30000 (50000	0.	0.000	68.	.117	51.	-.000	62200.	12.000	4217.	.404
50000 (100000	0.	0.000	90.	1.372	0.	0.000	21929.	10.786	55.	.060
100000 (200000	0.	0.000	88.	2.230	0.	-.000	2473.	6.459	0.	0.000
200000 (+++++)	0.	0.000	17.	1.415	15.	-.005	275.	6.537	0.	0.000
ALL RETURNS, Total	0.	0.000	8217.	6.162	868.	-.046	249612.	47.903	19203.	1.847

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